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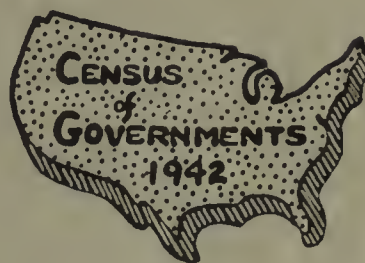
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GOVERNMENTAL FINANCES

IN THE

UNITED STATES: 1942



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UNITED STATES DEPARTMENT OF COMMERCE
HENRY A. WALLACE, *Secretary*
BUREAU OF THE CENSUS
J. C. CAPT, *Director*



GOVERNMENTAL FINANCES IN THE UNITED STATES 1942

Prepared under the supervision of

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Bureau of the Census

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THIS REPORT IN RELATION TO OTHER REPORTS FROM THE CENSUS OF GOVERNMENTS: 1942

The present report is little more than a summary of the 1942 data compiled for the Census of Governments, a census conducted every 10 years. In the previous decennial censuses on the same subject, the results were published either as a single book, as in 1932, or as a short series of independent bulletins that were later assembled into one or two volumes.

Unlike the previous decennial censuses, the 1942 census has been released in a series of reports, each report, except the one on governmental units, being on a different type or unit of government. These other 1942 reports, listed on the following page, were published at different times--between November 1942 and December 1944.

As a compendium of the decennial series, the present volume brings together conveniently national and State totals relative to each governmental level and presents a composite picture of public finance for 1942. In addition to summarizing the 1942 data previously published, the present report includes a modicum of analytical tabular material and a brief analytical text.

REPORTS INCLUDED IN THE CENSUS OF GOVERNMENTS: 1942

(For composite table of contents, see page 121)

Decennial

GOVERNMENTAL UNITS IN THE UNITED STATES: 1942

Preliminary Summary

Final

COUNTY FINANCES: 1942 (all counties; the 1942 annual report for selected counties is absorbed by this report)

Preliminary Summary

Compendium

Analysis of County Finances in 1942

FINANCES OF CITIES HAVING POPULATIONS LESS THAN 25,000: 1942

GOVERNMENTAL FINANCES IN THE UNITED STATES: 1942 (United States Summary)

FINANCES OF SCHOOL DISTRICTS: 1942

FINANCES OF TOWNSHIPS AND NEW ENGLAND TOWNS: 1942

Annual and Decennial

STATE FINANCES: 1942

Vol. 1—Individual State reports

Nos. 1—48

Vol. 2—Topical reports

No. 1—State Revenue and Expenditure in 1942 (out of print)

No. 2—State Tax Collections in 1942

Preliminary

Final

No. 3—State Debt on June 30, 1942

Vol. 3—Statistical Compendium

Preliminary—Summary of Finances of State Governments in 1942 (out of print)

Final

CITY FINANCES: 1942

Vol. 1—Individual city reports

Nos. 1—91¹ (cities having populations over 100,000)

Vol. 2—Topical reports

No. 1—City Revenue in 1942 (cities having populations over 25,000)

No. 2—City Debt on June 30, 1942 (cities having populations over 25,000)

No. 3—City Expenditure in 1942 (cities having populations over 25,000)

Vol. 3—Statistical Compendium

Preliminary—Summary of Finances of City Governments in 1942 (cities having populations over 100,000)

Final—(cities having populations over 25,000)

COUNTY FINANCES: 1942 (see above)

GOVERNMENTAL DEBT IN THE UNITED STATES: 1942

¹No report was published for Portland, Oreg., because of a change in its fiscal year.

NOTE.—Several of the decennial reports originally intended for publication as part of the Census of Governments for 1942 were not possible to complete. The projected titles of those reports are included in the publication lists of some of the preceding reports of the 1942 Census of Governments.

INTRODUCTION

Nature of the Census of Governments: 1942
Summary Conclusions from the Data Collected

U. S. DEPARTMENT OF COMMERCE

BUREAU OF THE CENSUS

INTRODUCTION

NATURE OF THE CENSUS OF GOVERNMENTS: 1942

The Census of Governments: 1942 is the tenth decennial Nation-wide inquiry into State and local government in the United States. The 1942 Census, of which this publication constitutes a brief summary, brings together data about the public revenue, expenditure, and debt of the 155,116 governmental units in the Nation.¹ Because the census for 1942 occurred in war years when there were severe restrictions and difficulties for statistical undertakings, data had to be confined chiefly to this traditional financial information. Somewhat more emphasis than had been customary was given to expenditure data, while fewer details of property tax procedures were presented. One innovation of importance was the identification, classification, and location of each individual unit of government in the Nation, except school districts. The only previous census attempting an inventory of local government units limited its results to the mere number of each type of unit within State areas.

¹See Bureau of the Census, Governmental Units in the United States: 1942.

FIG.2—COMPOSITION OF THE GENERAL REVENUE IN EACH TYPE OF GOVERNMENT: 1942

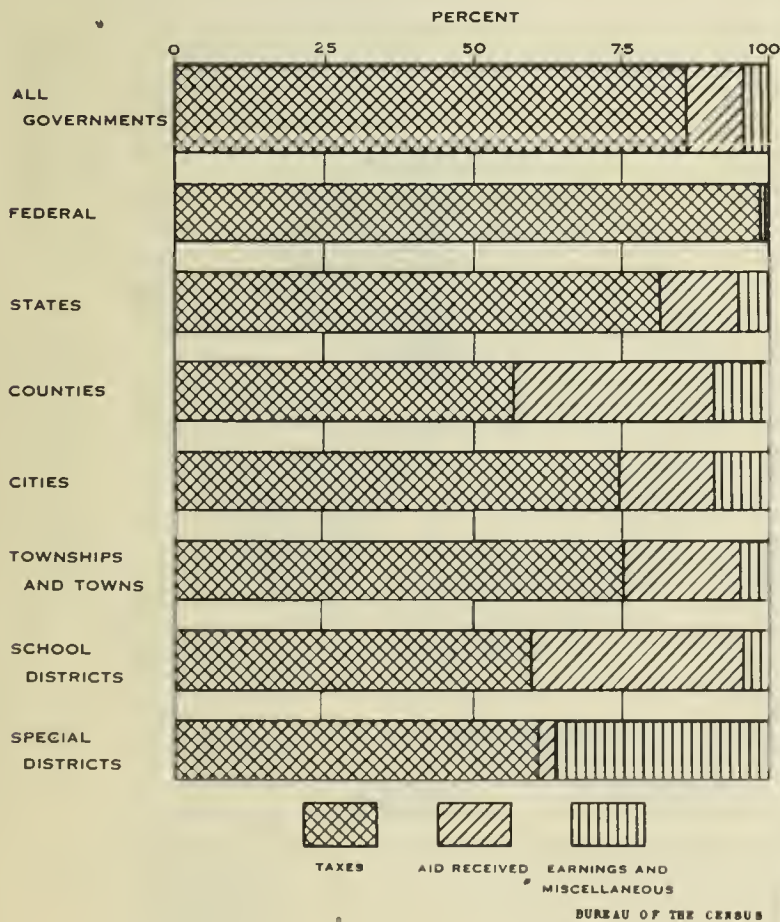
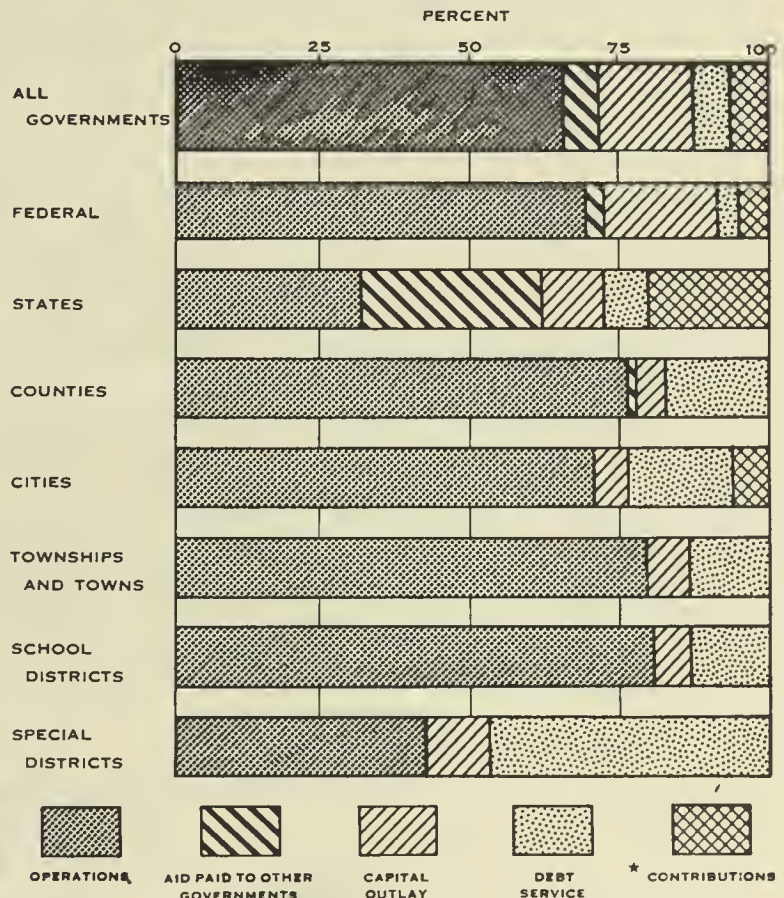


FIG.3—COMPOSITION OF THE GENERAL EXPENDITURE IN EACH TYPE OF GOVERNMENT: 1942



The reported year 1942 was unfortunately abnormal for statistical purposes, because it represented a period in the last part of the Nation's far-reaching defense activities before Pearl Harbor and also the first part of the war. This summary, therefore, reports the finances of the State and local governments after early preparedness measures had become effective but before the full impact of the war was felt by the Nation. While no single year can be said to be "normal" or "abnormal" for every purpose, the year 1942, like the prior decennial year of 1932, was somewhat more abnormal for most purposes than would be expected by the laws of chance. Expenditure figures in both years are, of course, especially affected. While full employment for defense and war activities was being approached in the Nation as a whole in 1942, employment was shifting away from such phases of economic life as public works construction and extension of governmental services for civilian needs. However, after due regard for this abnormal situation, the figures presented in the reports for 1942, and especially the relationships implied by the figures, may

be used as valid bases for understanding some of the characteristics and problems of State and local governments in the Nation as the second World War was beginning. Among the important segments of data in original plans for the 1942 Census that could not be compiled because of the conditions under which the Census was taken are: comprehensive detail on government employees and pay rolls, directories of public offices, simple quantitative measure of selected types of physical operations (such as had been made available in a few censuses of half a century ago), an estimate of National wealth (available decennially from 1850 to 1922), and analytical compilations of data by metropolitan districts. It is hoped that some of these omissions can be remedied before another decade passes.

A major part of the decennial Census of Governments for 1942 is concerned with the three important types of government that are reported annually by the Bureau of the Census. Hence, many of the publications for 1942 are, at the same time, in the decennial Census of Governments and in the 1942 annual series on State Finances, County Finances, and City Finances. Conversely, the strictly decennial part of the Census of Governments for 1942 supplemented these major annual publications, which report about 79 percent of the revenues and 78 percent of the expenditures of governmental units in the Nation. The units of government covered in the decennial supplement, therefore, accounted for something less than one-fourth of the total volume of transactions of all State and local governments. The types of governments represented only decennially however, are among those upon which attention may soon be specifically focused, be-

cause of the increasing importance of some types and the suspected obsolescent characteristics of others. One annual publication, that on county finances, was different in nature for the decennial year 1942 from its subsequent annual content. The State and National estimates for counties in the annual volume are based on data from a sample of about a thousand counties², while the comprehensive volume for 1942 covered all counties in the United States.

The succeeding section states briefly some of the principal conclusions to be drawn from the data of the Census of Governments: 1942. For more extensive analyses of specific governments or types of government and of the respective subjects covered by this census, the reader should consult other volumes and pamphlets in the 1942 Census of Governments series. These other publications for 1942 contain further detail, secondary derived data (percents, per capita, prior-year comparisons, etc.) computed for analytical purposes, and, in most cases, brief textual comments on selected phases of data considered to be of most interest or significance.

A resume of the ten decennial censuses of governments in the United States, beginning with that of 1850, is included in the appendix.

² The annual series on county finances based on county samples began with 1943. Previous to the 1942 decennial county report, the pioneer 1940 and 1941 reports on county government finances centered on information from fewer than 30 of the largest urban counties, supplemented in the latter year (1941) with summary information on total revenues, expenditures, and debt for those counties (about two-thirds of the total number) from which such data were readily available in State publications or other recent compilations.

FIG.4--PORTION OF AGGREGATE GENERAL REVENUE AND GROSS DEBT ATTRIBUTABLE TO EACH TYPE OF STATE AND LOCAL GOVERNMENT: 1942

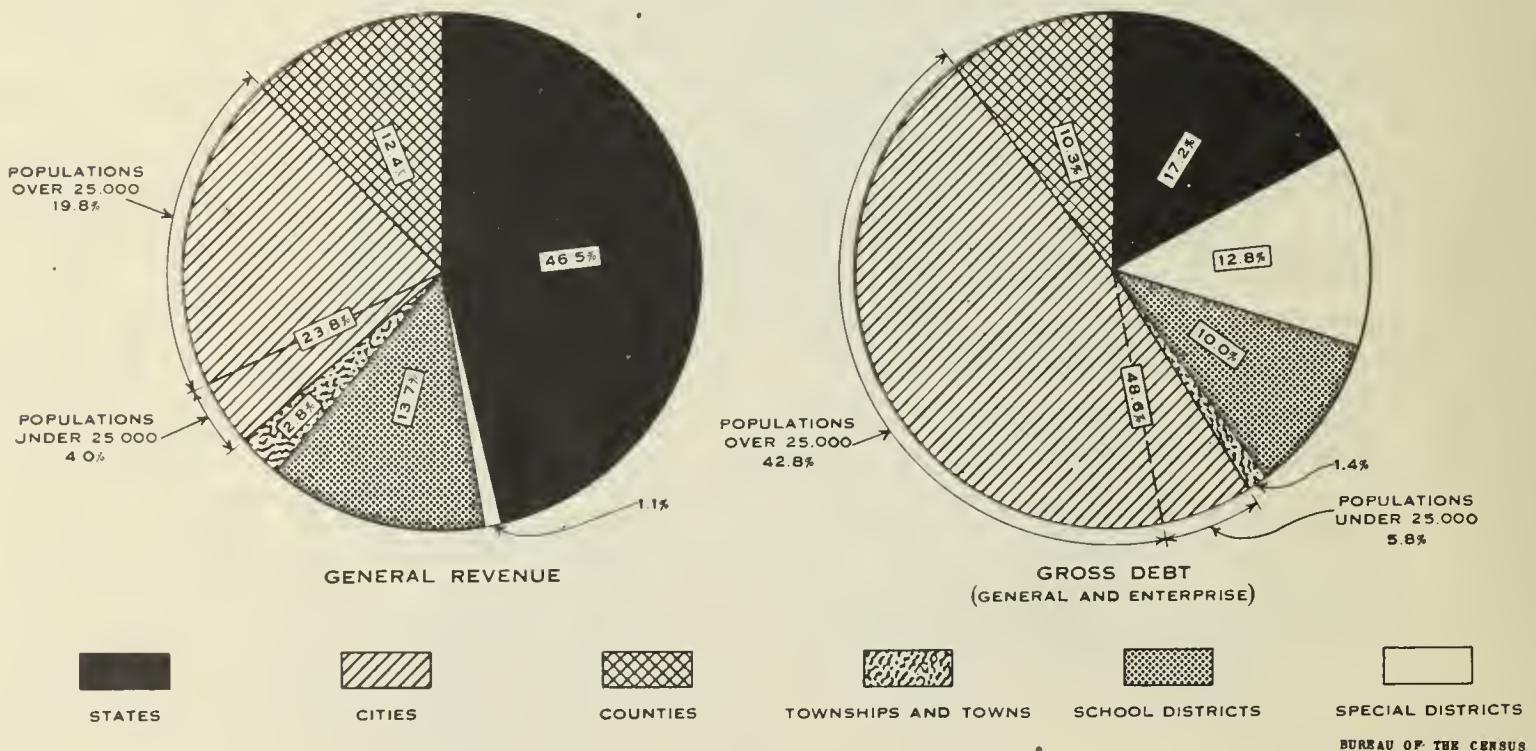
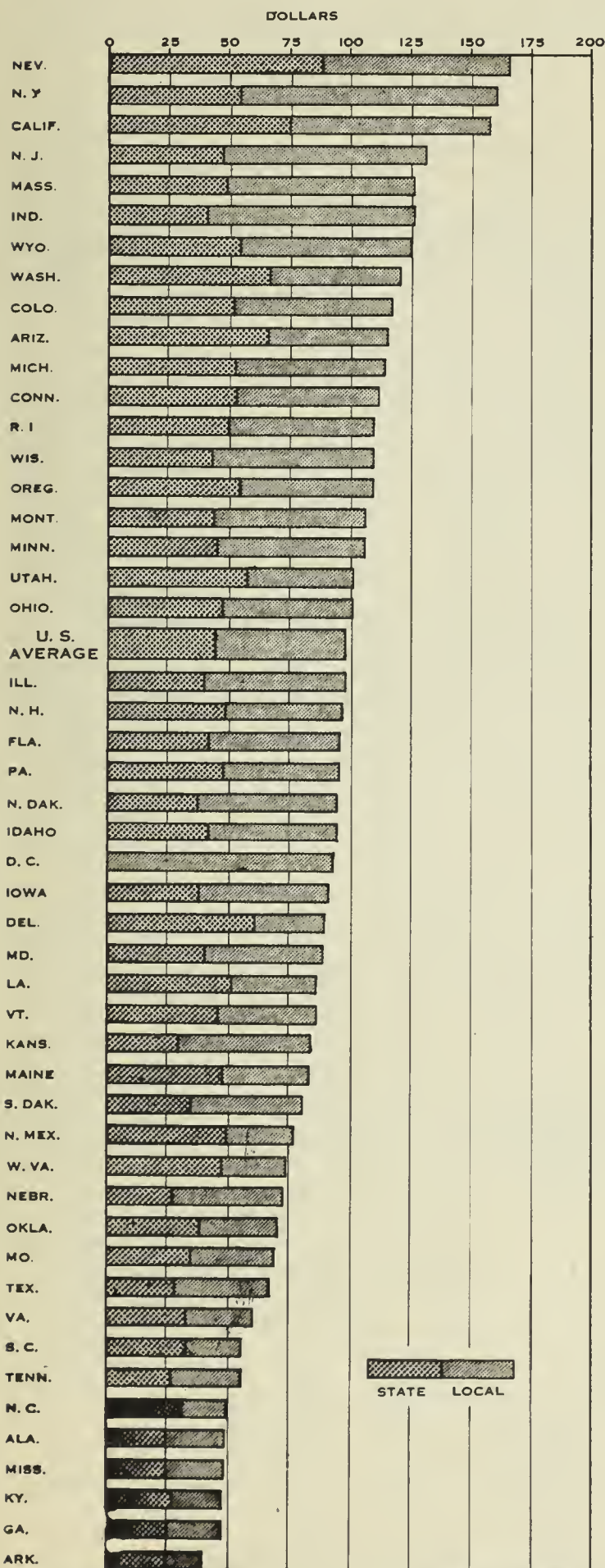


FIG.5—PER CAPITA GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS BY STATE AREAS: 1942



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SUMMARY CONCLUSIONS FROM THE DATA COLLECTED

Total Governmental Finance In 1942

In 1942, as shown in tables 1 and 2, the grand total of general expenditure of all three levels of government—Federal, State, and local—amounted to \$47,328 million. This sum was divided among the three governmental levels as follows: Federal, \$34,320 million; State, \$5,844 million; local, \$7,164 million. Only \$19,835 million, or 41.9 percent of the total public expenditure, was accounted for by nonwar activities, of which \$12,992 million was spent by local and State governments.

General revenue of all three levels of government in 1942 totalled \$26,858 million. This sum was divided among the three levels of government as follows: Federal, \$13,721 million; State, \$6,114 million; local, \$7,023 million. Mainstays were, at the Federal level, the corporation income and the individual income taxes; at the State level, the various types of sales taxes; at the local level, the property tax.

Gross governmental debt outstanding in 1942 totalled \$95,991 million. This sum was divided among the three levels as follows: Federal, \$76,991 million; State, \$3,271 million; local, \$15,729 million.

The very fact that this report summates transactions of all governmental units results in the double or multiple counting of the same funds transferred among governments. To eliminate multiple counting, thereby showing the cost of government to the public, intergovernmental transfers may be classified as transactions of the granting governments or of the receiving governments—either before fiscal aid is paid or after the aid is received. The transactions before aid show revenue and expenditure from the resources of each government; the transactions after aid show revenue and expenditure for the purposes of each government. The tabulation below presents the transactions in both ways (in millions):³

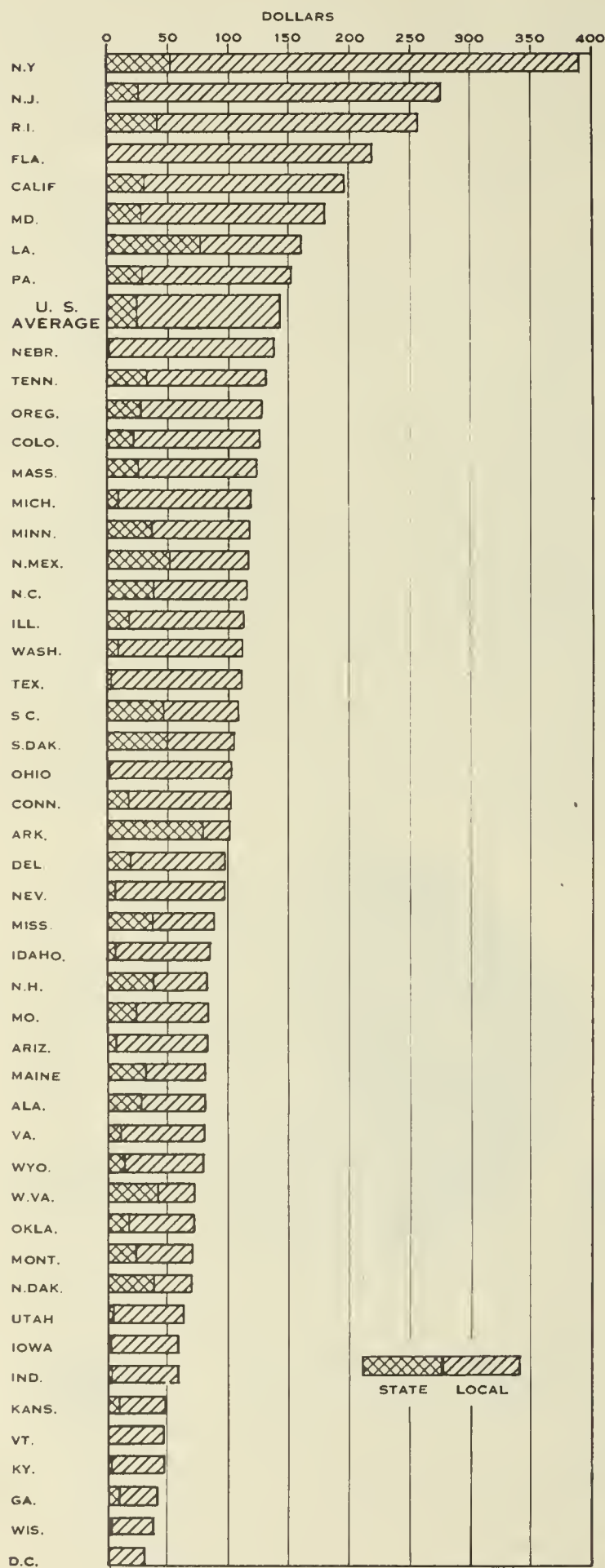
	Revenue		Expenditure	
	Before aid	After aid	Before aid	After aid
Total.....	\$24,286	\$24,211	\$44,756	\$44,681
Federal.....	13,721	12,884	34,320	33,483
State.....	5,304	4,325	5,034	4,055
Local.....	5,261	7,002	5,402	7,143

The year 1942 represents the transition period between national defense and war in financing government. Almost three-fifths of the total expenditure or four-fifths of the Federal expenditure were devoted to war; nonfederal war expenditure was negligible. Total general revenue and total debt likewise were greatly influenced by wartime necessities.

Preparations for national defense, begun in earnest in 1940 and 1941, were followed by the gradual curtailment of Federal expenditure for work projects, general relief, and farm aid. Simultaneously State and local governments began to restrict their capital outlay and to increase debt repayments. Large rises in Federal taxes were a result both of a larger national income and of boosted Federal tax rates, while the increases in State revenue accom-

³The slight difference in amounts before and after aid is due to the variance in fiscal years among governments.

FIG.6—PER CAPITA GROSS DEBT OF STATE AND
LOCAL GOVERNMENTS BY STATE AREAS: 1942



panied the growth in national income, despite stability in tax rates and even rate decreases by a few States. Because of the relative inelasticity of local tax sources, the slight increase in local taxes from the prewar era to 1942 reflected chiefly the more prompt collection of current taxes as well as the collection of delinquent taxes.

General Expenditure

Total general expenditure in 1942 consisted of \$27,493 million for war and \$19,835 million for nonmilitary purposes. When only nonmilitary expenditure is considered, relative responsibility of the different governmental levels shifts markedly. Of the aggregate \$19,835 million of nonmilitary expenditure, the Federal proportion was only 34 percent and is exceeded by the local government proportion of 36 percent. States accounted for 29 percent of the nonmilitary expenditure.

The 1942 national total of State and local expenditure of \$13,008 million was divided 45 percent for States and 55 percent for localities. The State proportion was appreciably higher in 1942 for each State than in 1932. This was the consequence both of much larger aid paid by States to their local governments and also of the increase of functions performed directly by State governments, especially public welfare and unemployment compensation. For operation only, about three-fourths of the expenditure was local and about one-fourth was State.

A distribution of total general expenditure classified by type of government, as shown in tables 3, 9-11, and 17, and graphically in figure 3, reveals that in each type of local government (except special districts) the cost for operation was larger than all other expenditure combined. The amounts paid by the States for aid to local governments and the proportionally high expenditure paid by the special districts for debt service contract their portion for operation considerably.

In most States, local operation expenditure exceeds State operation for the majority of the governmental services, as schools, highways, welfare, health, recreation, etc. State expenditure is higher for conservation of natural resources and for the administration of regulatory agencies. Conversely, all of sanitation operation is paid for by local units, as is the bulk of public safety. In the following tabulation are shown percent distributions for total 1942 State and local expenditure and the operation expenditure for the three most costly State and local functions, by type of government:

	Total expenditure	Operation expenditure for:			
		All functions	Highways	Public welfare	Schools
State and local	100.0	100.0	100.0	100.0	100.0
States.....	44.9	25.9	31.5	41.9	10.9
Local.....	55.1	74.7	68.5	58.1	91.2
Counties.....	12.4	17.2	30.4	32.1	3.7
Cities.....	24.8	31.8	27.5	22.6	22.7
Townships....	2.8	4.1	10.2	3.4	3.7
School districts...	14.1	20.7	-----	-----	61.1
Special districts...	1.2	.9	.4	-----	-----

⁴Detail exceeds total because it includes small duplicating amounts.

The three functions mentioned above are financed commonly by State and local governments. Together they comprised in 1942 almost three-fifths of total operation expenditure of State and local governments.

The ratio of State and of local expenditure to the total of the two varies widely from State to State, as shown in tables 18 and 20. The same is true, of course, on a per capita basis, as shown in figure 5 and in table 16.

General Revenue

General revenue in 1942 was almost equally divided between the Federal and the State and local governments. While Federal revenue increased almost 600 percent in the last 10 years, State and local revenue rose only 200 percent.

Total revenue of \$13,137 million for State and local governments in 1942 was divided into \$6,114 million for the 48 State governments and \$7,023 million for 46,488 counties, cities, townships and New England and other towns, and special districts and the 108,579 school districts. Thus, the States received 46.5 percent of the total State and local revenue, while the local governments received 53.5 percent, as charted in figure 5 and shown in more detail in tables 3, 6, and 18.

A decade earlier the local governments accounted for about three-fourths of the State and local revenue. The explanation for the rising proportion of the State governments in total State and local revenues is that the States have undertaken increasingly heavier burdens, necessitating additional revenue and even new tax sources, as the unemployment compensation tax. Moreover, the State taxes have been much more sensitive to war conditions, whereas the mainstay of local revenue—the property tax on which data are shown historically in table 19—has been relatively inflexible.

The percent distribution of total public revenue by type of government and by major source is shown for 1942 in figure 2 and in table 17. The ratio of State and of local revenue to the total of the two varies widely from State to State, as shown in table 18 and on a per capita basis in table 16.

Intergovernmental Aid

Interdependence of governmental levels—reported by the amounts of fiscal aid paid and received—is such that the Federal Government is on the paying end only and that the local governments are almost entirely on the receiving end. In between, the States, which participate both ways, pay much more aid than the aid they receive.

Fiscal aid in 1942 totalled about \$2.6 billion, presented in tables 1 and 2. This amount was divided among the governmental levels as follows (in millions):

	<u>Federal</u>	<u>State</u>	<u>Local</u>
Aid paid.....	\$837	\$1,789	\$21
Aid received.....	----	810	1,762

Detailed data, by State areas, may be found in tables 3 and 8, per capita in table 16, and percent distributions in tables 17 and 18.

Compared with a decade earlier, Federal aid paid was in 1942 almost quadrupled, and State aid paid was more than doubled.

Segregated by purpose, Federal aid to the States and State aid to the localities presents the following comparative picture for 1942 (in millions):

	<u>Federal aid paid</u>	<u>State aid paid</u>
Total.....	\$837	\$1,789
Public assistance.	376	396
Highways.....	154	350
Education.....	⁶ 130	787
Other specified...	177	28
Unspecified.....	-----	229

Debt Outstanding

War and other debt, as shown in table 2, resulted in a total gross debt in 1942 of \$96 billion, divided among the three levels of government, as follows: Federal, \$77 billion (almost 80 percent), including contingent liabilities; State, over \$3 billion (3.4 percent); local, nearly \$16 billion (16.4 percent). This distribution shows public debt in a transition stage, totally different from preceding years.

The year 1940 was the peak of State and local public debt, while the same year marked a sharp upturn in the Federal debt, owing to defense preparation and subsequently the unprecedented requirements of war. After 1940, total State and local debt decreased. By 1942, State and local gross debt was \$19,000 million, to which \$482 million of nonguaranteed special assessment obligations may be added for purpose of comparison with the total gross debt of \$19,562 million in 1932. Figure 4 charts the distribution of the 1942 State and local gross debt among types of government, the details of which are presented in tables 12 and 14. Per capita and percent distributions appear in tables 16-18, and historical data are shown in table 19.

Necessary to an understanding of the allocation of debt charges was the distribution of State and local debt in 1942 between 55 percent for general government—payable from taxes and other general revenue—and 45 percent for government enterprises, which in large part pay debt service from their own earnings. Enterprise debt is predominately local rather than State in nature.

Of the total 1942 expenditure for debt service of \$2,897 million, \$1,260 million was Federal, \$428 million was State, and \$1,209 million was local. Federal payments were confined to interest, for the Federal debt retirements during a period of deficit financing are only nominally expenditures and are not charges against revenue. In contrast, States and localities in 1942, according to table 11, provided \$1,101 million from revenue to retire debt as well as \$536 million for interest.

State-Area Totals

Finances of a State and the localities within the State's area may be considered for some purposes as

⁶ Includes \$101 million for vocational training of war workers.

a single aggregate, because the division of functions and of financial responsibility between the two levels of government varies so much among the States that the aggregate State and local finances can best be compared on a State-area basis. Two measures of variability in total State and local finance among State-area aggregates are per capita general expenditure and per capita gross debt, which are charted in figures 5 and 6. Other measures of variability among States in total State and local finance are revealed by the following classification of the number of States according to the per capita amounts for a series of 7 significant transactions:

	NUMBER OF STATES, ⁶ BY PER CAPITAS				Average per capita
	Under \$50	\$50-\$100	\$100-\$150	Over \$150	
<u>General expenditure:</u>					
Total.....	5	25	16	3	\$99.29
Total less aid paid.....	6	31	11	1	85.63
Total less aid paid and unemployment benefits	8	34	7	--	77.42
<u>General revenue:</u>					
Total.....	2	27	18	2	99.77
Total less aid paid.....	8	35	6	--	80.24
Total less aid paid and unemployment taxes...	9	36	4	--	72.01
<u>Gross debt:</u>					
Total.....	5	19	17	8	144.30

Particular Significance of City Finance

City government calls for examination in this report both because of the significance of the subject and because the cities, for the Census of Governments, were divided into two categories, based on their respective 1940 populations--over 25,000 and under 25,000--and separate reports were issued.

⁶ District of Columbia is here counted as a State.

It is the city that touches the citizen directly and more closely than any other government. Also, cities constitute the most important type of local government, accounting in 1942 for \$3,232 million, or almost half of total local expenditure.

General city expenditure was less in 1942 than a decade earlier, primarily because capital outlay decreased to \$183 million--that is, to only about one-fourth of the comparable expenditure 10 years before. Unlike the States, the cities reduced their capital outlay considerably with the onset of the great depression, and such expenditure had not gotten back to the predepression level when the defense (and war) economy set in. In contrast, city expenditure for operation rose from about \$2 billion at the beginning of the decade to \$2,288 million in 1942.

Among the aspects of city finance that deserve analysis, attention is directed to one phase--variation resulting from population size, and the 1942 statistics are summarized in table 4. Measured by per capita, city costs are correlated with population size. As size increases, costs go up; and, as size decreases, costs decline. This conclusion is made clear by the following tabulation of 1942 data by population groups:

		Number of cities	General revenue	General expenditure
I	Over 1,000,000	5	\$66.35	\$72.69
II	500,000-1,000,000	9	63.19	62.84
III	250,000-500,000	23	42.19	43.17
IV	100,000-250,000	55	40.38	41.23
V	50,000-100,000	105	34.86	35.91
VI	25,000-50,000	200	34.09	34.19
VII	10,000-25,000	602	25.08	24.16
VIII	5,000-10,000	918	17.85	18.14
IX	2,500-5,000	1,407	16.04	16.57
X-XI	Under 2,500	12,896	11.63	11.22

Related Data

In the appendix are several tables of related data that furnish background for the financial statistics presented in the preceding tables. Tables 23 and 24 constitute the basis for figures 1, 7, and 8 on the number of governmental units existing in the United States in 1942.

FIGURE 7. — NUMBER AND LOCATION OF COUNTY AND TOWNSHIP GOVERNMENTS: 1942

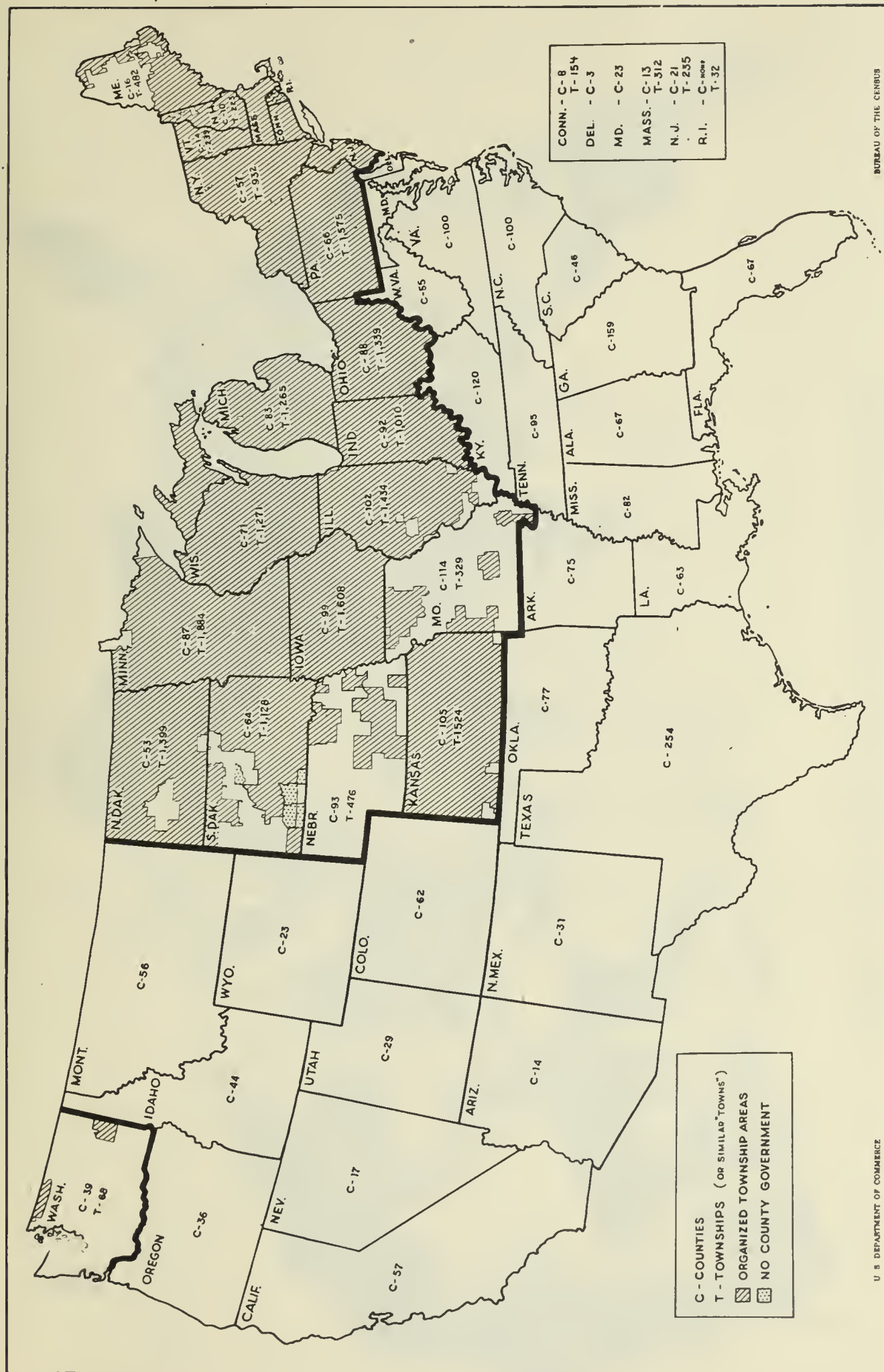
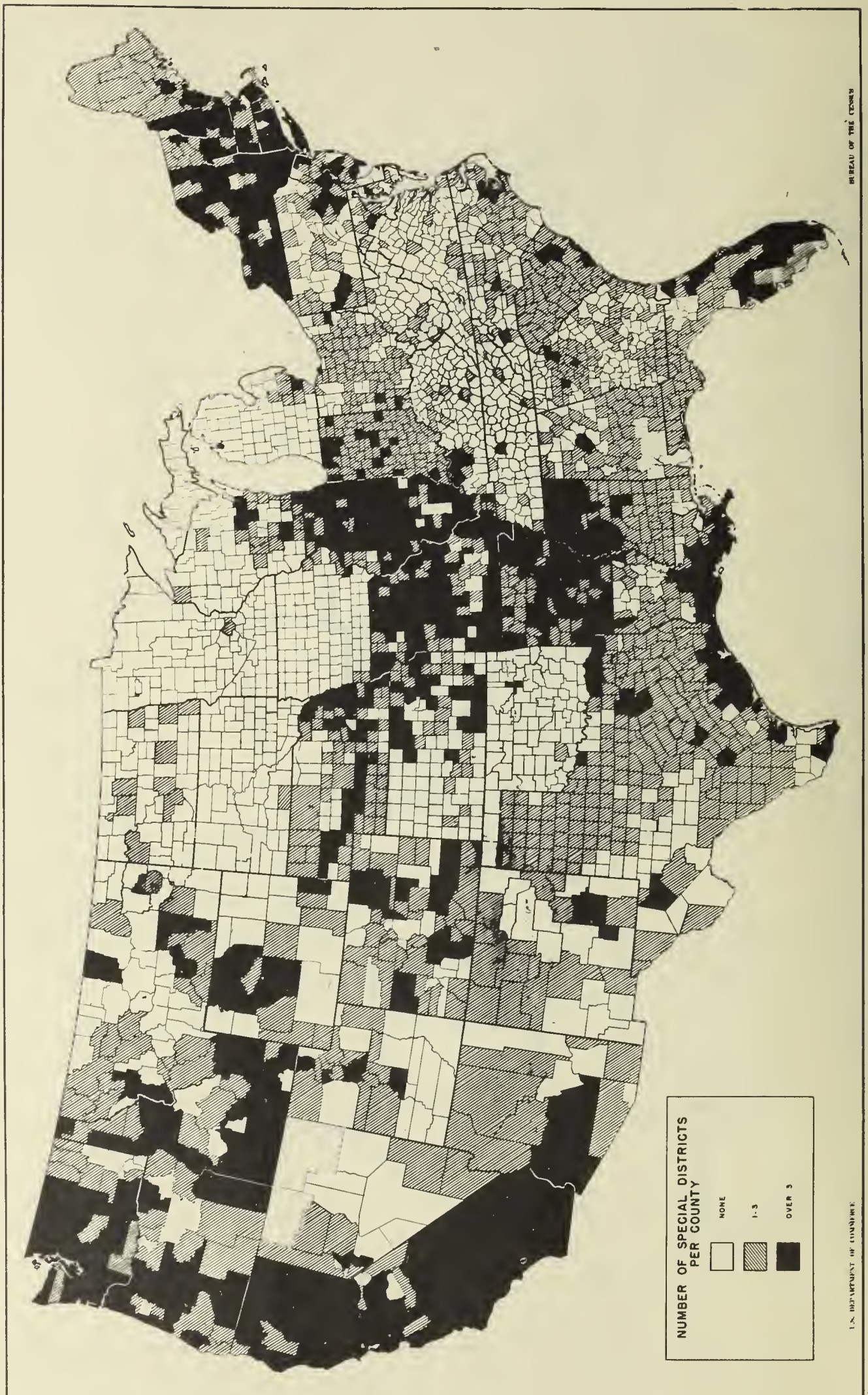


FIGURE 8. — COUNTIES HAVING SPECIAL DISTRICTS: 1942



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- Table 19. Property Taxes and Gross Debt Outstanding of State and Local Governments, by State and Level of Government: 1942, 1932, and 1922
- Table 20. General Expenditure for Operation of State and Local Governments, by State and by Level of Government: 1942

TABLE 1.—SELECTED DATA ON THE FINANCES OF FEDERAL, STATE, AND LOCAL GOVERNMENTS: 1942

In thousands

TYPE OF GOVERNMENT	GENERAL REVENUE AND NEW BORROWINGS			GENERAL EXPENDITURE		
	Total	General revenue	New borrowings ¹	Total	Total less provision for debt retirement	Provision for debt retirement
Total.....	\$47,474,539	\$26,857,786	\$20,616,753	\$47,327,650	\$46,226,260	\$1,101,390
Federal.....	33,454,841	13,721,000	19,733,841	34,320,000	34,320,000	(2)
States.....	6,377,511	6,113,832	263,679	5,843,887	5,529,397	314,490
Counties.....	1,716,929	1,634,755	82,174	1,617,779	1,422,064	195,715
Cities.....	3,460,118	3,123,261	336,857	3,232,297	2,869,941	362,356
Populations over 25,000.....	2,895,321	2,598,317	297,004	2,719,550	2,427,694	291,856
Populations under 25,000.....	564,797	524,944	39,853	512,747	442,247	70,500
Townships and towns.....	381,894	370,986	10,908	369,460	331,678	37,782
School districts.....	1,839,645	1,797,983	41,662	1,839,628	1,692,613	147,015
Special districts.....	295,365	147,733	147,632	157,132	113,100	44,032

¹ Includes State and local government borrowings for both general government and government enterprises and refunding. Includes Federal Government borrowings except those for corporate agencies and refunding.

² Excludes \$94,417 thousand for debt retirement reported by the United States Treasury because the payment is only nominally an expenditure.

TABLE 2.—FEDERAL, STATE, AND LOCAL GOVERNMENT FINANCES, BY LEVEL OF GOVERNMENT: 1942

ITEM	ABSOLUTE AMOUNTS (IN MILLIONS)				PERCENT—DISTRIBUTION VERTICALLY WITHIN COLUMN				PERCENT—DISTRIBUTION HORIZONTALLY WITHIN LINE			
	Total	Federal ¹	State and local	State	Local	Total	Federal	State and local	State	Local	Total	Federal
General Revenue.....	\$26,858	\$13,721	\$13,137	\$6,114	\$7,023	100.0	100.0	100.0	100.0	100.0	100.0	51.1
Taxes.....	23,165	13,510	9,655	4,975	4,680	86.2	98.5	73.5	81.4	66.6	100.0	58.3
Individual income.....	3,539	3,263	277	250	27	13.2	23.8	2.1	4.1	.4	100.0	92.2
Corporate income.....	5,021	4,744	277	274	3	18.7	34.6	2.1	4.5	(2)	100.0	94.5
Property.....	4,593	—	4,593	271	4,322	17.1	—	35.0	4.4	61.5	100.0	—
Sales and gross receipts and customs.....	5,640	3,294	2,346	2,219	127	21.0	24.0	17.9	36.3	1.8	100.0	58.4
License and privilege.....	1,340	518	822	686	136	5.0	3.8	6.3	11.2	1.9	100.0	38.7
Pay roll.....	2,354	1,271	1,084	1,076	8	8.8	9.3	8.3	17.6	.1	100.0	54.0
Other.....	678	421	257	200	58	2.5	3.1	2.0	3.3	.8	100.0	62.1
Aid received from other governments.....	2,572	(5)	2,572	810	1,762	9.6	—	19.6	13.2	25.1	100.0	—
State.....	1,662	(5)	1,662	—	1,662	6.2	—	12.7	—	23.7	100.0	—
Other.....	909	(5)	909	810	100	3.4	—	6.9	13.2	1.4	100.0	—
Earnings and miscellaneous.....	1,122	211	910	329	581	4.2	1.5	6.9	5.4	8.3	100.0	18.8
General Expenditure.....	47,328	34,320	13,008	5,844	7,164	100.0	100.0	100.0	100.0	100.0	100.0	72.5
Operation.....	31,138	23,954	7,184	1,862	5,322	65.8	69.8	55.2	31.9	74.3	100.0	76.9
General control.....	1,162	438	724	171	554	2.5	1.3	5.6	2.9	7.7	100.0	37.7
Public safety.....	21,915	21,158	757	122	635	46.3	61.6	5.8	2.1	8.9	100.0	96.5
War activities.....	21,127	21,111	16	16	(7)	44.6	(a)	.1	.3	—	100.0	99.9
Police.....	397	10	386	37	349	.8	—	3.0	.6	4.9	100.0	2.5
Other.....	392	37	355	69	286	.8	.1	2.7	1.2	4.0	100.0	9.4
Highways.....	866	66	800	252	548	1.8	.2	6.2	4.3	7.6	100.0	7.6
Natural resources.....	1,160	1,001	159	123	35	2.5	2.9	1.2	2.1	.5	100.0	86.3
Sanitation.....	188	—	188	—	188	.4	—	1.4	—	2.6	100.0	—
Health and hospitals.....	605	27	578	287	291	1.3	.1	4.4	4.9	4.1	100.0	4.5
Public welfare.....	2,344	1,125	1,219	511	708	5.0	3.3	9.4	8.7	9.9	100.0	48.0
Schools.....	2,247	23	2,224	243	1,980	4.7	.1	17.1	4.2	27.6	100.0	1.0
Miscellaneous.....	650	615	556	154	382	1.4	.3	4.1	2.6	5.3	100.0	17.7
Capital outlay ⁹	7,618	6,577	1,041	619	422	16.1	19.2	8.0	10.6	5.9	100.0	86.3
General control.....	52	33	19	3	16	.1	.1	.1	.1	.2	100.0	.5
Public safety.....	10 6,298	6,265	10 33	8	25	13.3	18.3	.3	.1	.3	100.0	63.5
War activities.....	6,265	11 6,265	(7)	(7)	(7)	13.2	18.3	—	—	—	100.0	100.0
Police.....	5	—	5	(7)	5	(a)	—	(a)	—	.1	100.0	—
Other.....	16	—	16	(7)	16	(a)	—	.1	—	.2	100.0	—
Highways.....	743	75	668	531	137	1.6	.2	5.1	9.1	1.9	100.0	10.1
Natural resources.....	207	13 196	11	7	5	.4	.6	.1	.1	.1	100.0	94.7
Sanitation.....	38	—	38	—	38	.1	—	.3	—	.5	100.0	—
Health and hospitals.....	38	—	38	—	38	.1	—	.3	—	.2	100.0	—
Public welfare.....	4	—	4	1	2	(a)	—	(a)	(a)	(a)	100.0	—
Schools.....	169	—	169	26	142	.4	—	1.3	.4	2.0	100.0	—
Miscellaneous.....	69	7	62	17	46	.1	(a)	.5	.3	.6	100.0	10.1
Aid to other governments.....	2,647	837	1,810	1,789	21	5.6	2.4	13.9	30.6	.3	100.0	51.6
General control.....	—	—	—	—	—	—	—	—	—	—	—	—
Public safety.....	118	101	17	17	—	.2	.3	.1	.3	—	100.0	85.6
War activities.....	101	101	—	—	—	.2	—	—	—	—	100.0	100.0
Police.....	10	—	10	10	—	(a)	—	.1	.2	—	100.0	—
Other.....	7	—	7	7	—	(a)	—	.1	.1	—	100.0	—
Highways.....	508	154	354	350	4	1.1	.4	2.7	6.0	.1	100.0	30.3
Natural resources.....	30	29	1	1	—	.1	.1	(a)	(a)	—	100.0	96.7
Sanitation.....	—	—	—	—	—	—	—	—	—	—	—	—
Health and hospitals.....	39	29	10	10	—	.1	.1	.1	.2	—	100.0	74.4
Public welfare.....	772	376	396	396	—	1.6	1.1	3.0	6.8	—	100.0	48.7

Schools.....	829	29	801	787	14	1.8	.1	6.2	13.5	.2	100.0	3.5	96.6	94.9	1.7
Miscellaneous.....	350	119	232	229	3	.7	.3	1.8	3.9	(2)	100.0	34.0	66.3	65.4	.9
Debt service.....	2,897	1,260	1,637	428	1,209	6.1	3.7	12.6	7.3	16.9	100.0	43.5	56.5	14.8	41.7
Interest.....	1,796	1,260	536	114	422	3.8	3.7	4.1	2.0	5.9	100.0	70.2	29.8	6.3	23.5
Provision for debt retirement.....	1,101	(13)	1,101	315	786	2.3	---	8.5	5.4	11.0	100.0	---	100.0	28.6	71.4
Contributions to trust funds and enterprises.....	3,028	14,1693	1,336	1,146	15,190	6.4	4.9	10.3	19.6	2.7	100.0	55.9	44.1	37.8	6.3
Enterprises															
Operating revenue.....	2,857	1,694	1,164	138	1,026	---	---	---	---	---	100.0	59.3	40.7	4.8	35.9
Operating expense.....	2,191	1,587	604	38	566	---	---	---	---	---	100.0	72.4	27.6	1.7	25.8
General and Enterprise Debt Outstanding															
Gross debt.....	95,991	76,991	16,19,000	3,271	15,729	100.0	100.0	100.0	100.0	100.0	100.0	80.2	19.8	3.4	16.4
Long-term.....	89,431	71,387	18,044	3,107	14,937	93.2	92.7	95.0	95.0	95.0	100.0	79.8	20.2	3.5	16.7
General government.....	75,190	62,740	12,451	2,858	9,592	78.3	81.5	65.5	87.4	61.0	100.0	83.4	16.6	3.8	12.8
Enterprise.....	14,241	17,8,647	5,594	249	5,345	14.8	11.2	29.4	7.6	34.0	100.0	60.7	39.3	1.7	37.5
Short-term.....	6,560	5,604	956	164	792	6.8	7.3	5.0	5.0	5.0	100.0	85.4	14.6	2.5	12.1
Net long-term.....	87,501	11,387	16,114	2,620	13,494	---	---	---	---	---	100.0	81.6	18.4	3.0	15.4

NOTE: Because of rounding to the nearest million, figures do not always add to totals.

¹ Sources are (a) as to revenue—United States Treasury Department, Combined Statement of Receipts, Expenditures, and Balances of the United States Government: For the Fiscal Year Ended June 30, 1942, pp. 25-31, and (b) as to other data—special compilation by courtesy of Bureau of Accounts, United States Treasury Department. Other footnotes specify adjustments in data to conform to Bureau of the Census classifications so as to assure uniform and comparable reporting of Federal, State, and local governments.

² Less than 1/20 of 1 percent.

³ Includes collections from sales and gross receipts taxes for cities under 25,000 population.

⁴ Includes \$76 million for the 90 percent of the total collections of railroad unemployment insurance contributions, which were credited directly to the Railroad Retirement Board and, therefore, not reported by the United States Treasury.

⁵ Small amounts received by the Federal Government under intergovernmental arrangements are included in this table under "Earnings and miscellaneous."

⁶ Includes veterans' aid.

⁷ Not segregable in detail; included in totals.

⁸ Includes \$27 million for administration of old-age and survivors' insurance, which is treated as a credit or negative account by the United States Treasury.

⁹ Excludes capital outlay in the form of fiscal aid payments and contributions to enterprises. For example, Federal aid to States for highways is shown under "aid paid," and Federal capital outlay for the Tennessee Valley Authority is contained in "contributions to trust funds and enterprises."

¹⁰ Includes \$12 million for which a detailed classification is not available.

¹¹ Adjusted from the production-cost data prepared by the Construction Research Section of the Bureau of Planning and Statistics of the War Production Board. Comprises all construction and equipment expenditure for war activities by military and civilian government agencies, excluding capital outlay by government corporations classified as enterprises by the Census Bureau.

¹² Includes capital outlay for flood control.

¹³ Omits \$94 million for debt retirement reported by the United States Treasury because the payment is only nominally an expenditure and is not a charge against revenue.

¹⁴ Contains Federal operation, capital outlay, and aid payments to the Post Office Department, regional power projects, local housing authorities, nonmilitary aspects of the Panama Canal, and other enterprises. Includes two transfers to trust funds omitted by the United States Treasury in general expenditure accounts: (a) \$926 million for the Old-Age and Survivors' Insurance Trust Fund, and (b) \$76 million for the Railroad Unemployment Insurance Trust Fund.

¹⁵ Only for cities having populations over 100,000.

¹⁶ In addition, local governments are indebted for \$482 million of unguaranteed special assessment obligations payable exclusively by benefited property owners.

¹⁷ Includes \$4,568 million of guaranteed debt. All Federal enterprise debt is classified as long-term, and all Federal short-term debt is considered general-government obligations.

TABLE 3.—SUMMARY OF STATE AND LOCAL GOVERNMENT FINANCES, BY STATE AND TYPE OF GOVERNMENT: 1942

In thousands

STATE AND TYPE OF LOCAL GOVERNMENT	GENERAL REVENUE					GENERAL EXPENDITURE					GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid re- ceived from other govern- ments	Earnings and mis- cellan- eous	Total	Operation	Aid paid to other govern- ments	Capital outlay	Debt service	Contribu- tions to trust funds and to enterprises	Gross ¹	Net long- term
Total ²	\$15,136,786	\$9,654,797	\$2,571,733	\$910,256	\$13,007,650	\$7,184,168	\$1,810,140	\$1,040,949	\$1,636,507	\$1,335,886	\$18,999,949	\$16,113,880
States.....	6,113,832	4,974,765	809,780	329,287	5,843,887	1,862,203	1,789,193	618,750	427,945	1,145,798	3,270,654	2,620,320
Local.....	7,022,954	4,680,032	1,761,953	590,969	7,163,783	5,321,965	20,947	422,199	1,208,564	190,088	15,729,295	13,493,560
Counties.....	1,634,755	933,820	551,203	149,732	1,617,779	1,238,582	20,947	84,985	273,265	(3)	1,961,522	1,742,603
Cities.....	3,123,261	2,325,370	508,601	289,290	3,232,297	2,287,690	-----	183,824	570,695	190,088	9,239,027	7,798,594
Populations over 25,000.....	2,598,317	1,948,652	451,515	198,150	2,719,550	1,914,243	-----	154,524	460,695	190,088	8,135,027	6,791,394
Populations under 25,000.....	524,944	378,718	57,086	91,140	512,747	373,447	-----	4 29,300	110,000	(3)	1,104,000	1,007,200
Townships and towns.....	370,986	278,484	75,008	17,494	369,460	293,578	-----	26,911	48,971	(3)	257,970	225,738
School districts.....	1,797,983	1,078,831	645,510	73,842	1,839,628	1,486,374	-----	110,516	242,738	(3)	1,891,177	1,721,062
Special districts.....	147,733	89,687	4,525	53,521	157,132	66,976	-----	15,963	74,193	(3)	2,429,059	2,055,023
ALABAMA.....	148,864	87,607	46,964	14,293	141,095	73,294	26,440	12,637	16,898	11,826	229,235	214,822
State.....	79,789	62,287	10,991	6,511	72,614	20,992	26,129	9,548	4,257	11,688	76,656	72,029
Local.....	69,075	25,320	35,973	7,782	68,481	52,302	311	3,089	12,641	138	152,579	142,793
Counties.....	24,230	8,978	12,862	2,390	23,179	16,793	311	870	5,205	-----	41,360	39,214
Cities.....	19,972	12,540	3,229	4,203	19,749	12,885	-----	872	5,904	138	81,773	77,236
Populations over 25,000.....	13,612	8,510	2,445	2,657	13,593	9,047	-----	504	3,904	138	58,773	56,536
Populations under 25,000.....	6,360	4,030	784	1,546	6,156	3,788	-----	368	2,000	-----	23,000	20,700
School districts.....	24,873	3,802	19,882	1,189	25,553	22,674	-----	1,347	1,532	-----	10,689	10,689
Special districts.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	18,757	15,654
ARIZONA ²	59,208	36,485	17,720	5,003	57,912	31,439	11,456	7,185	5,002	2,830	41,281	36,601
State.....	34,175	26,574	6,447	1,154	33,319	13,808	11,456	4,990	235	2,830	3,663	3,483
Local.....	25,033	9,911	11,273	3,849	24,593	17,631	-----	2,195	4,767	-----	37,618	33,118
Counties.....	6,926	1,713	4,384	829	6,948	5,154	-----	454	1,340	-----	9,152	7,689
Cities.....	4,416	3,465	156	795	4,238	3,342	-----	276	620	-----	16,770	16,032
Populations over 25,000.....	3,086	2,271	149	666	3,046	2,356	-----	270	420	-----	12,392	11,958
Populations under 25,000.....	1,330	1,194	7	129	1,492	986	-----	6	200	-----	4,378	4,074
School districts.....	11,926	4,562	7,186	178	11,204	8,722	-----	976	1,506	-----	7,945	6,932
Special districts.....	2,379	288	-----	2,091	2,813	1,023	-----	489	1,301	-----	3,751	2,465
ARKANSAS.....	87,402	60,343	17,717	9,342	78,358	41,638	10,111	5,002	16,191	5,416	200,492	190,990
State.....	56,022	45,822	7,785	2,415	47,208	19,952	10,108	3,336	8,396	5,416	154,817	148,792
Local.....	31,380	14,521	9,932	6,927	31,150	21,686	3	1,666	7,795	-----	45,865	42,198
Counties.....	6,337	3,837	1,619	881	6,236	5,378	3	339	516	-----	4,517	4,322
Cities.....	4,040	2,794	164	1,082	4,413	3,260	-----	119	1,034	-----	15,593	14,196
Populations over 25,000.....	1,633	1,200	29	404	1,864	1,320	-----	60	484	-----	10,793	9,564
Populations under 25,000.....	2,407	1,594	135	678	2,549	1,940	-----	59	550	-----	4,800	4,632
School districts.....	16,012	7,890	7,758	364	15,537	12,478	-----	1,148	1,911	-----	21,666	21,610
Special districts.....	4,991	-----	391	4,600	4,964	570	-----	60	4,334	-----	3,889	2,070

CALIFORNIA.....										
State.....	1,103,270	767,408	259,052	76,810	1,097,919	552,844	196,371	76,952	154,038	117,714
Local.....	517,261	436,137	65,010	16,114	523,982	91,488	196,371	33,892	95,490	106,741
Counties.....	586,009	331,271	194,042	60,696	573,937	461,356	---	43,060	58,548	10,973
Cities.....	201,902	107,146	83,489	11,287	194,200	176,994	---	8,310	8,896	---
Populations over 25,000.....	170,919	113,892	27,827	29,200	169,004	124,954	---	16,124	16,953	10,973
Populations under 25,000.....	138,316	94,943	24,112	19,261	138,847	101,906	---	12,564	13,404	10,973
School districts.....	32,603	18,949	3,715	9,939	30,157	23,048	---	3,560	3,549	---
Special districts.....	194,910	102,118	82,325	10,467	192,351	150,163	---	16,596	25,592	---
	18,278	8,115	401	9,762	18,382	9,245	---	2,030	7,107	---
COLORADO *										
State.....	141,673	83,388	48,832	9,453	131,449	80,480	28,796	7,497	8,797	5,879
Local.....	61,798	43,727	14,919	3,152	59,162	15,506	28,768	5,394	4,082	5,412
Counties.....	79,875	39,661	33,913	6,301	72,287	64,974	28	2,103	4,715	467
Cities.....	31,907	9,329	19,445	3,133	27,845	27,297	28	261	259	---
Populations over 25,000.....	21,385	11,716	7,296	2,373	21,368	18,108	---	755	2,038	467
Populations under 25,000.....	17,682	8,896	7,195	1,591	17,451	15,271	---	675	1,038	467
School districts.....	3,703	2,820	101	782	3,917	2,837	---	80	1,000	---
Special districts.....	24,587	17,420	7,167	795	21,221	19,174	---	1,038	1,009	---
	1,996	1,196	5	---	1,853	395	---	49	1,409	---
CONNECTICUT.....										
State.....	199,507	169,234	20,924	9,349	191,758	122,499	7,487	16,820	19,184	25,768
Local.....	98,550	81,750	12,084	4,716	90,782	41,050	7,487	13,959	3,454	24,832
Counties.....	100,957	87,484	8,840	4,633	100,976	81,449	---	2,861	15,730	936
Cities.....	2,482	1,244	1,029	209	2,398	2,151	---	24	223	---
Populations over 25,000.....	61,325	55,154	3,598	2,773	60,985	48,002	---	2,106	9,941	936
Populations under 25,000.....	53,110	47,649	2,818	2,643	52,901	40,782	---	2,042	9,141	936
Towns.....	8,215	7,505	580	130	8,084	7,220	---	64	800	---
School districts.....	34,353	30,065	3,681	607	34,669	29,124	---	637	4,908	---
Special districts.....	1,264	490	727	47	1,473	1,118	---	36	319	---
	1,533	531	5	997	1,451	1,054	---	58	339	---
DELAWARE.....										
State.....	23,730	18,067	3,957	1,706	24,104	11,692	5,316	2,936	1,456	2,704
Local.....	16,107	13,376	1,918	813	16,473	5,635	5,316	2,675	290	2,557
Counties.....	7,623	4,691	2,039	893	7,631	6,057	---	261	1,166	147
Cities.....	2,397	1,462	553	382	2,733	2,141	---	10	582	---
Populations over 25,000.....	5,044	3,059	1,496	499	4,663	3,777	---	213	528	147
Populations under 25,000.....	4,552	2,708	1,486	358	3,972	3,338	---	151	336	147
School districts.....	492	351	---	141	691	439	---	62	190	---
Special districts.....	182	170	---	12	235	139	---	38	58	---
DISTRICT OF COLUMBIA.....										
City—population over 25,000.....	65,764	53,593	9,191	2,980	61,717	41,485	---	10,069	792	9,371
Special districts.....	65,764	53,593	9,191	2,980	61,717	41,485	---	10,069	792	9,371
FLORIDA.....										
State.....	182,651	123,293	37,334	22,024	183,667	98,966	26,278	17,340	31,817	9,266
Local.....	82,212	68,139	11,249	2,824	80,279	34,993	25,345	10,867	---	8,574
Counties.....	100,439	55,154	26,085	19,200	103,388	63,973	433	6,473	31,817	692
Cities.....	30,517	12,336	11,707	6,474	31,713	17,667	433	1,063	12,550	---
Populations over 25,000.....	38,213	27,073	565	10,575	38,660	24,689	---	2,301	10,978	692
Populations under 25,000.....	23,262	16,359	392	6,511	23,765	15,856	---	1,539	5,678	692
School districts.....	14,951	10,714	173	4,064	14,895	8,833	---	762	5,300	---
Special districts.....	28,744	14,718	13,813	213	30,476	20,831	---	3,011	6,634	---
	2,965	1,027	---	1,938	2,539	786	---	98	1,655	---

See footnotes at end of table.

TABLE 3.—SUMMARY OF STATE AND LOCAL GOVERNMENT FINANCES, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

In thousands

STATE AND TYPE OF LOCAL GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE					GENERAL AND ENTERPRISE DEBT OUTSTANDING		
	Total	Taxes	Aid re- ceived from other govern- ments	Earnings and mis- cellan- eous	Total	Operation	Aid paid to other govern- ments	Capital outlay	Debt service	Contribu- tions to trust funds and to enterprises	Gross ¹	Net long- term
GEORGIA ²	\$155,917	\$106,063	\$35,931	\$13,923	\$148,380	\$85,170	\$21,529	\$18,879	\$10,727	\$12,075	\$139,912	\$119,203
State.....	87,568	70,491	12,775	4,302	78,865	27,713	21,526	14,190	3,738	11,698	26,679	26,163
Local.....	68,349	35,572	23,156	9,621	69,515	57,457	3	4,689	6,989	377	109,233	93,040
Counties.....	24,088	16,612	5,157	2,319	23,146	17,572	3	2,680	2,891	---	20,717	12,360
Cities.....	25,771	18,914	1,164	5,693	27,347	22,262	---	908	3,800	377	33,473	29,073
Populations over 25,000.....	16,292	12,376	1,043	2,873	18,230	14,923	---	780	2,150	377	21,973	20,073
Populations under 25,000.....	9,479	6,538	121	2,820	9,117	7,339	---	128	1,650	---	11,500	9,000
School districts.....	25,092	---	22,910	2,182	25,626	24,251	---	1,091	284	---	22,856	22,856
Special districts.....	52	46	---	6	50	26	---	10	14	---	35,839	32,403
IDAHO.....	50,964	31,378	13,672	5,914	50,254	29,551	6,722	7,284	4,639	2,058	45,361	41,068
State.....	23,000	15,135	6,045	1,820	22,552	10,799	3,665	5,066	964	2,058	3,601	2,548
Local.....	27,964	16,243	7,627	4,094	27,702	18,752	3,057	2,218	3,675	---	41,760	38,520
Counties.....	9,156	5,994	2,432	730	8,959	4,716	3,057	573	613	---	3,112	1,852
Cities.....	4,210	3,000	338	872	4,237	3,215	---	357	665	---	4,850	4,477
Populations over 25,000.....	564	487	11	66	494	417	---	62	15	---	473	463
Populations under 25,000.....	3,646	2,513	327	806	3,743	2,798	---	295	650	---	4,377	4,014
School districts.....	10,519	6,011	3,927	581	10,045	8,207	---	776	1,062	---	7,828	7,053
Special districts.....	4,079	1,238	930	1,911	4,461	2,614	---	512	1,335	---	25,970	25,138
ILLINOIS.....	804,942	664,302	99,105	41,535	775,616	452,948	72,278	53,468	93,344	103,578	897,924	679,642
State.....	368,572	320,802	43,176	4,594	321,844	115,130	72,229	24,096	18,524	91,865	150,745	144,387
Local.....	436,370	343,500	55,929	36,941	453,772	337,818	49	29,372	74,820	11,713	747,179	535,255
Counties.....	63,600	34,117	20,047	9,436	63,882	52,010	49	4,429	7,394	---	52,732	29,952
Cities.....	155,450	116,715	25,262	13,473	153,497	110,913	---	8,239	22,632	11,713	238,142	163,991
Populations over 25,000.....	134,404	101,694	23,022	9,688	134,650	95,116	---	7,589	20,232	11,713	200,967	129,951
Populations under 25,000.....	21,046	15,021	2,240	3,785	18,847	15,797	---	650	2,400	---	37,175	34,040
Townships.....	23,361	18,895	4,156	310	22,928	19,598	---	980	2,350	---	13,724	10,588
School districts.....	140,511	125,300	5,967	9,244	154,024	128,453	---	12,552	13,019	---	169,575	109,010
Special districts.....	53,448	48,473	497	4,478	59,441	26,844	---	3,172	29,425	---	273,006	221,714
INDIANA ²	317,013	217,722	80,550	18,741	309,510	175,710	54,574	31,413	16,763	31,050	145,171	135,175
State.....	154,079	124,397	21,008	8,674	141,151	34,869	54,407	20,719	831	30,325	7,960	7,214
Local.....	162,934	93,325	59,542	10,067	168,359	140,841	167	10,694	15,932	725	137,211	127,961
Counties.....	57,093	23,431	29,929	3,733	58,698	54,484	167	652	3,395	---	18,868	18,035
Cities.....	36,337	24,468	6,479	5,390	36,090	28,266	---	2,567	4,532	725	70,518	65,152
Populations over 25,000.....	26,911	18,552	4,843	3,516	26,864	20,309	---	2,298	3,532	725	54,718	51,029
Populations under 25,000.....	9,426	5,916	1,636	1,874	9,226	7,957	---	269	1,000	---	15,800	14,123
Townships.....	26,772	16,508	9,828	436	30,696	25,447	---	3,876	1,373	---	1,953	1,633
School districts.....	62,313	41,473	20,545	295	62,918	53,533	---	2,793	6,592	---	35,394	34,535
Special districts.....	5,083	4,570	---	513	5,918	3,774	---	806	1,338	---	23,575	21,703
IOWA.....	234,610	176,644	32,748	25,218	235,508	142,486	33,504	20,532	29,591	9,395	152,068	150,276
State.....	105,136	80,139	13,818	11,179	98,280	42,808	32,990	11,789	1,423	9,270	2,611	2,501
Local.....	129,474	96,505	18,930	14,039	137,228	99,678	514	8,743	28,168	125	149,457	147,775
Counties.....	58,022	35,398	16,775	5,849	59,761	39,962	514	5,417	13,868	---	76,412	75,879

Cities.....	21,236	16,864	325	4,047	22,392	16,315	---	1,599	4,353	125	34,435	33,351
Populations over 25,000.....	11,946	9,857	325	1,766	11,910	8,313	---	769	2,703	125	24,435	23,431
Populations under 25,000.....	9,288	7,007	---	2,281	10,482	8,002	---	830	1,650	---	10,000	9,920
Townships.....	742	553	22	67	563	471	---	80	12	---	115	115
School districts.....	49,425	43,548	1,808	4,069	54,473	42,919	---	1,645	9,909	---	36,322	36,322
Special districts.....	49	42	---	7	39	11	---	2	26	---	2,173	2,106
KANSAS.....	159,438	109,861	39,382	10,195	151,544	94,630	25,175	13,558	12,779	5,402	90,433	85,378
State.....	66,760	49,502	12,872	4,386	62,520	22,401	23,809	9,124	2,016	5,170	15,522	14,544
Local.....	92,678	60,359	26,510	5,809	89,024	72,229	1,366	4,434	10,763	232	74,911	68,834
Counties.....	39,485	21,310	16,359	1,816	37,793	31,529	1,366	553	4,345	---	17,135	16,344
Cities.....	15,991	12,786	637	2,568	16,637	9,794	---	2,176	4,435	232	36,268	32,500
Populations over 25,000.....	6,636	5,593	198	845	7,883	4,174	---	1,742	1,735	232	20,018	17,339
Populations under 25,000.....	9,355	7,193	439	1,723	8,754	5,620	---	434	2,700	---	16,250	15,161
Townships.....	5,581	3,889	1,642	50	4,687	3,572	---	957	158	---	3,045	3,010
School districts.....	31,801	22,184	7,870	1,247	29,575	27,101	---	741	1,733	---	17,489	16,006
Special districts.....	320	190	2	128	332	233	---	7	92	---	974	974
KENTUCKY.....	143,116	109,332	24,787	8,997	135,499	77,628	10,741	20,377	12,587	14,166	137,521	117,847
State.....	83,321	66,918	12,600	3,803	76,864	32,197	10,741	16,499	3,381	14,046	9,324	8,702
Local.....	59,795	42,414	12,187	5,194	58,635	45,431	---	3,878	9,206	120	128,197	109,145
Counties.....	11,616	10,777	607	232	11,210	7,809	---	978	2,423	---	24,565	22,468
Cities.....	24,641	18,877	1,251	4,513	23,739	17,220	---	1,420	4,979	120	69,887	56,765
Populations over 25,000.....	19,578	15,097	1,163	3,318	19,008	13,668	---	1,241	3,979	120	61,287	48,821
Populations under 25,000.....	5,063	3,780	88	1,195	4,731	3,552	---	179	1,000	---	8,600	7,944
School districts.....	23,499	12,760	10,329	410	23,643	20,370	---	1,480	1,793	---	15,982	14,831
Special districts.....	39	---	---	39	43	32	---	---	11	---	20,263	17,581
LOUISIANA.....	191,650	138,892	37,850	14,908	204,820	103,471	33,793	20,534	33,475	13,547	382,755	366,361
State.....	112,797	92,053	14,781	5,963	124,967	48,339	33,793	13,603	16,076	13,156	184,133	179,985
Local.....	78,853	46,839	23,069	8,945	79,853	55,132	---	6,931	17,399	391	198,622	186,376
Parishes.....	15,029	8,127	3,554	3,348	15,217	10,715	---	489	4,013	---	33,660	27,836
Cities.....	26,551	21,220	1,829	3,502	27,309	17,577	---	1,599	7,742	391	76,676	72,764
Populations over 25,000.....	22,472	18,203	1,678	2,591	23,160	15,035	---	1,342	6,392	391	62,676	60,343
Populations under 25,000.....	4,079	3,017	151	911	4,149	2,542	---	257	1,350	---	14,000	12,421
School districts.....	30,215	12,122	17,472	621	28,905	25,616	---	1,885	1,404	---	28,395	27,694
Special districts.....	7,058	5,370	214	1,474	8,422	1,224	---	2,958	4,240	---	59,891	58,082
MAINE.....	74,865	59,468	8,416	6,981	70,415	44,573	6,909	6,130	6,522	6,281	69,796	59,561
State.....	40,342	29,059	5,933	5,290	39,875	17,681	6,909	5,394	3,610	6,281	26,485	26,333
Local.....	34,523	30,409	2,423	1,691	30,540	26,892	---	736	2,912	---	43,311	33,228
Counties.....	1,837	1,404	140	293	1,654	1,318	---	30	306	---	1,357	983
Cities.....	15,650	14,045	799	806	14,531	12,626	---	623	1,282	---	16,470	12,478
Populations over 25,000.....	6,889	6,188	322	379	6,148	5,440	---	51	657	---	9,170	7,108
Populations under 25,000.....	8,761	7,857	477	427	8,383	7,186	---	572	625	---	7,300	5,370
Townships and towns.....	16,961	14,900	1,484	577	14,279	12,928	---	74	1,277	---	7,563	6,392
Special districts.....	75	60	---	15	76	20	---	9	47	---	17,921	13,375
MARYLAND.....	161,879	121,344	30,513	10,022	162,084	85,925	20,866	15,247	21,793	18,253	324,746	260,450
State.....	76,887	63,038	8,206	5,643	73,810	20,441	20,819	9,177	7,174	16,199	52,452	50,104
Local.....	84,992	58,306	22,307	4,379	88,274	65,484	47	6,070	14,619	2,054	272,294	210,346
Counties.....	28,178	16,846	10,208	1,124	28,941	22,972	47	2,455	3,467	---	44,303	41,052
Cities.....	55,323	40,860	12,062	2,381	56,795	41,819	---	2,365	10,537	2,054	183,567	148,853
Populations over 25,000.....	52,434	38,695	11,741	1,998	54,007	39,769	---	2,297	9,887	2,054	176,567	142,403
Populations under 25,000.....	2,889	2,185	321	383	2,788	2,050	---	88	650	---	7,000	6,450
Special districts.....	1,491	580	37	874	2,538	693	---	1,230	615	---	44,424	20,441

See footnotes at end of table.

TABLE 3.—SUMMARY OF STATE AND LOCAL GOVERNMENT FINANCES, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

In thousands												
STATE AND TYPE OF LOCAL GOVERNMENT	GENERAL REVENUE				Total	GENERAL EXPENDITURE				GENERAL AND ENTERPRISE DEBT OUTSTANDING		
	Total	Taxes	Aid re- ceived from other govern- ments	Earnings and mis- cellan- eous		Operation	Aid paid to other govern- ments	Capital outlay	Debt service	Contribu- tions to trust funds and to enterprises	Gross ¹	Net long- term
MASSACHUSETTS.....	\$565,843	\$402,826	\$119,480	\$43,537	\$551,963	\$326,036	\$89,112	\$18,829	\$87,529	\$50,457	\$539,289	\$401,268
State.....	223,828	170,139	27,491	26,198	213,754	50,967	88,855	7,157	19,896	46,879	111,187	76,968
Local.....	342,015	232,687	91,989	17,339	338,209	275,069	257	11,672	47,633	3,578	428,102	324,300
Counties.....	10,637	7,288	572	2,777	10,697	9,410	257	368	662	-----	4,018	1,918
Cities.....	232,308	160,369	62,141	9,798	231,479	185,839	-----	5,231	36,831	3,578	283,699	216,404
Populations over 25,000.....	218,471	150,855	58,766	8,850	218,829	174,852	-----	5,128	35,271	3,578	275,834	209,345
Populations under 25,000.....	13,837	9,514	3,375	948	12,650	10,987	-----	103	1,560	-----	7,865	7,059
Towns.....	98,471	64,633	29,142	4,696	95,437	79,453	-----	6,030	9,954	-----	38,141	30,427
Special districts.....	599	397	134	88	596	367	-----	43	186	-----	102,244	75,551
MICHIGAN.....	616,648	436,164	122,845	57,639	599,507	338,141	93,753	40,054	46,634	70,925	617,700	500,835
State.....	307,156	251,153	31,640	24,363	283,044	92,994	93,106	21,069	7,867	68,008	51,840	21,173
Local.....	309,492	185,011	91,205	33,276	306,463	245,147	647	18,985	38,767	2,917	565,860	479,662
Counties.....	73,501	36,292	32,017	5,192	71,180	60,989	647	5,764	3,780	-----	17,638	16,403
Cities.....	157,206	110,675	25,206	21,325	152,077	118,891	-----	6,747	23,522	2,917	468,720	407,606
Populations over 25,000.....	134,686	93,700	22,742	18,244	131,216	102,016	-----	6,211	20,072	2,917	427,420	370,983
Populations under 25,000.....	22,520	16,975	2,464	3,081	20,861	16,875	-----	536	3,450	-----	41,300	36,623
Townships.....	3,675	2,785	720	170	4,138	3,077	-----	843	218	-----	3,087	3,023
School districts.....	74,946	35,095	33,262	6,589	79,012	62,134	-----	5,631	11,247	-----	54,469	50,014
Special districts.....	164	164	-----	-----	56	56	-----	-----	-----	-----	21,946	2,616
MINNESOTA.....	307,829	212,539	71,600	23,690	298,258	171,651	46,727	26,187	34,181	19,512	332,017	306,210
State.....	136,276	103,351	22,364	10,561	129,425	36,503	46,378	18,169	11,026	17,349	105,176	103,599
Local.....	171,553	109,188	49,236	13,129	168,833	135,148	349	8,018	23,155	2,163	226,841	202,611
Counties.....	59,245	32,364	24,993	1,888	56,068	47,278	349	1,509	6,932	-----	27,394	26,426
Cities.....	58,260	43,598	5,830	8,832	58,407	41,673	-----	2,063	12,508	2,163	146,088	126,760
Populations over 25,000.....	42,910	32,263	5,370	5,277	43,786	30,173	-----	1,192	10,258	2,163	127,788	111,204
Populations under 25,000.....	15,350	11,335	460	3,555	14,621	11,500	-----	871	2,250	-----	18,300	15,556
Townships.....	6,259	5,650	424	185	5,257	3,019	-----	2,126	112	-----	2,893	1,710
School districts.....	47,354	27,576	17,989	1,789	48,619	42,696	-----	2,320	3,603	-----	50,466	47,715
Special districts.....	435	-----	-----	435	482	482	-----	-----	-----	-----	-----	-----
MISSISSIPPI ²	116,915	76,304	32,449	8,162	105,770	53,109	17,833	8,677	22,115	4,036	192,701	182,506
State.....	60,913	46,415	11,480	3,018	56,097	19,538	17,827	6,400	8,296	4,036	82,499	80,818
Local.....	56,002	29,889	20,969	5,144	49,673	33,571	6	2,277	13,819	-----	110,202	101,688
Counties.....	37,221	18,042	17,233	1,946	34,987	25,354	6	1,233	8,394	-----	53,345	47,393
Cities.....	14,200	9,897	2,234	2,069	11,541	6,785	-----	916	3,840	-----	32,985	31,520
Populations over 25,000.....	3,237	2,365	454	418	3,905	2,161	-----	554	1,190	-----	9,685	9,409
Populations under 25,000.....	10,963	7,532	1,780	1,651	7,636	4,624	-----	362	2,650	-----	23,300	22,111
School districts.....	15,316	7,290	7,995	31	14,176	13,476	-----	-----	700	-----	14,545	14,545
Special districts.....	1,759	657	4	1,098	1,463	450	-----	128	885	-----	10,727	9,630
MISSOURI.....	271,917	204,830	49,513	17,774	265,173	164,509	23,878	21,795	30,618	24,373	316,415	293,639
State.....	136,693	106,005	26,283	4,405	132,950	61,041	23,878	14,032	10,654	23,345	94,492	89,109
Local.....	135,224	98,825	23,030	13,369	132,223	103,468	-----	7,763	19,964	1,028	221,923	204,530
Counties.....	19,043	16,847	360	1,836	18,694	13,480	-----	747	4,467	-----	28,443	25,691

Cities.....	52,165	45,586	1,053	5,546	54,507	57,844	-----	12,005	1,028	132,555	125,560
Populations over 25,000.....	44,409	39,530	761	4,318	45,722	31,204	-----	10,555	1,028	120,055	114,880
Populations under 25,000.....	7,756	6,256	272	1,228	8,585	6,640	-----	1,650	-----	12,500	10,680
Townships.....	1,669	1,562	30	77	1,658	902	-----	256	-----	1,978	1,798
School districts.....	58,936	52,755	21,521	4,680	58,702	49,081	-----	1,959	-----	46,678	46,878
Special districts.....	3,411	2,095	86	1,230	5,862	2,161	-----	1,297	-----	12,269	5,005
MONTANA.....	63,658	43,535	13,224	6,878	59,971	37,927	4,842	6,298	3,584	39,864	55,789
State.....	27,390	17,225	7,098	3,057	25,060	13,527	2,260	915	3,384	13,161	12,004
Local.....	36,258	26,311	6,126	3,821	34,911	24,600	2,582	5,385	-----	26,703	23,785
Counties.....	15,094	13,828	327	939	14,522	9,382	2,582	1,471	-----	4,045	3,151
Cities.....	5,593	3,582	169	1,842	5,077	3,499	-----	1,135	-----	6,514	5,189
Populations over 25,000.....	1,795	1,125	83	587	1,620	1,100	-----	364	-----	2,053	1,612
Populations under 25,000.....	3,798	2,457	86	1,255	3,457	2,399	-----	771	-----	4,261	3,577
School districts.....	14,438	8,808	5,630	-----	14,340	11,088	-----	2,535	-----	6,724	6,215
Special districts.....	1,133	93	-----	1,040	972	631	-----	242	-----	9,620	9,230
NEBRASKA.....	102,166	68,519	23,608	10,239	96,739	65,761	14,006	6,017	2,215	181,822	172,709
State.....	38,685	25,679	9,541	3,465	36,621	14,101	13,989	94	2,161	1,384	1,384
Local.....	63,481	42,540	14,067	6,774	60,118	51,660	17	5,923	54	180,438	171,325
Counties.....	26,953	13,082	12,054	1,737	24,579	23,605	17	254	-----	3,128	3,038
Cities.....	13,978	11,960	251	1,787	12,905	8,300	-----	54	-----	29,891	25,887
Populations over 25,000.....	7,003	5,990	72	941	7,794	4,449	-----	54	-----	13,891	10,744
Populations under 25,000.....	6,975	5,970	159	846	5,111	3,851	-----	1,150	-----	16,000	15,143
Townships.....	897	866	11	20	722	632	-----	37	-----	68	48
School districts.....	20,615	16,504	1,614	2,497	20,810	18,690	-----	1,423	-----	24,622	20,728
Special districts.....	1,138	228	177	733	1,502	433	-----	447	-----	122,731	121,624
NEVADA ²	20,097	12,173	6,313	1,611	18,290	10,804	1,001	919	1,559	10,748	10,235
State.....	10,857	6,958	4,535	234	9,810	3,990	595	174	1,559	669	597
Local.....	9,240	6,115	1,748	1,377	8,480	6,814	406	745	-----	10,079	9,848
Counties.....	5,996	4,692	477	827	5,474	4,724	406	211	-----	1,978	1,826
Cities.....	1,405	1,285	16	104	1,382	1,049	-----	160	-----	1,400	1,182
Populations over 25,000.....	1,405	1,285	16	104	1,382	1,049	-----	160	-----	1,400	1,182
School districts.....	3,116	-----	2,570	546	2,953	2,443	-----	316	-----	1,741	1,741
Special districts.....	517	138	-----	179	220	147	-----	58	-----	4,962	4,899
NEW HAMPSHIRE.....	51,327	41,251	6,035	4,041	48,084	30,616	2,133	5,337	4,139	41,106	37,713
State.....	24,217	17,530	4,413	2,274	24,555	12,526	2,131	1,952	4,139	19,042	17,476
Local.....	27,110	23,721	1,622	1,767	23,529	18,290	2	3,405	-----	22,064	20,237
Counties.....	3,603	3,348	-----	255	3,560	3,044	2	476	-----	2,659	2,544
Cities.....	8,968	8,062	349	557	6,763	4,743	-----	1,664	-----	8,481	7,899
Populations over 25,000.....	5,518	5,010	2	306	4,812	3,069	-----	1,389	-----	5,681	5,429
Populations under 25,000.....	3,650	3,052	347	251	1,951	1,674	-----	275	-----	2,800	2,470
Towns.....	8,945	7,686	856	403	7,225	5,522	-----	869	-----	6,461	5,690
School districts.....	5,105	4,357	417	331	5,529	4,626	-----	344	-----	2,374	2,374
Special districts.....	489	268	-----	221	452	355	-----	52	-----	2,089	1,730
NEW JERSEY ²	561,110	463,335	64,842	32,933	546,408	303,433	52,803	93,042	77,456	1,142,261	1,004,831
State.....	202,685	176,646	17,973	8,066	198,812	48,865	51,544	13,397	73,794	109,694	62,440
Local.....	358,1425	286,689	46,869	24,867	347,596	254,568	1,259	79,845	3,662	1,035,567	942,591
Counties.....	63,359	47,946	9,851	5,544	62,081	45,253	1,259	13,707	-----	123,722	107,788
Cities.....	196,226	166,844	17,421	11,961	196,508	145,656	-----	45,200	3,662	549,694	500,481
Populations over 25,000.....	148,775	126,935	15,949	5,891	149,678	110,523	-----	32,769	3,662	416,201	375,419
Populations under 25,000.....	47,451	39,909	1,472	6,070	46,830	33,133	-----	12,451	-----	135,493	127,062
Townships.....	20,395	18,516	828	1,051	20,027	14,078	-----	5,403	-----	49,416	48,698
School districts.....	78,399	53,365	18,769	6,265	68,930	51,540	-----	15,335	-----	154,629	140,286
Special districts.....	46	-----	-----	46	50	41	-----	-----	-----	174,522	164,574

See footnotes at end of table.

TABLE 3.—SUMMARY OF STATE AND LOCAL GOVERNMENT FINANCES, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

In thousands

STATE AND TYPE OF LOCAL GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE					GENERAL AND ENTERPRISE DEBT OUTSTANDING		
	Total	Taxes	Aid re- ceived from other govern- ments	Earnings and mis- cellan- eous	Total	Operation	Aid paid to other govern- ments	Capital outlay	Debt service	Contribu- tions to trust funds and to enterprises	Gross ¹	Net long- term
NEW MEXICO.....	\$42,097	\$27,190	\$12,190	\$2,717	\$41,246	\$24,132	\$4,993	\$5,810	\$4,495	\$1,816	\$61,789	\$60,408
State.....	25,937	19,937	4,864	1,136	26,494	12,073	4,993	5,358	2,354	1,816	27,426	26,707
Local.....	16,160	7,253	7,326	1,581	14,752	12,059	-----	552	2,141	-----	34,363	33,701
Counties.....	4,133	2,712	1,101	320	2,883	2,474	-----	77	332	-----	3,321	3,189
Cities.....	2,215	1,551	305	359	1,983	1,334	-----	67	582	-----	8,419	8,290
Populations over 25,000.....	660	592	39	29	545	327	-----	2	216	-----	2,819	2,819
Populations under 25,000.....	1,555	959	266	330	1,438	1,007	-----	65	366	-----	5,600	5,471
School districts.....	8,927	2,990	5,920	17	9,025	7,875	-----	408	742	-----	5,032	4,646
Special districts.....	885	-----	-----	885	861	376	-----	-----	485	-----	17,591	17,576
NEW YORK ²	2,008,054	1,583,424	353,874	70,756	2,154,144	1,119,518	299,676	124,439	337,173	283,338	5,236,023	4,323,567
State.....	720,306	646,061	56,369	17,876	747,091	143,222	299,643	45,101	90,204	168,921	713,746	506,030
Local.....	1,287,748	937,363	297,505	52,880	1,417,053	976,296	33	79,338	246,969	114,417	4,522,277	3,817,537
Counties.....	140,051	91,138	41,180	7,733	136,542	97,228	33	8,667	30,614	-----	257,505	243,614
Cities.....	928,757	707,538	185,481	33,738	1,035,217	708,605	-----	58,035	154,160	114,417	3,583,641	2,906,470
Populations over 25,000.....	873,247	664,723	178,546	29,978	983,920	668,983	-----	56,360	144,160	114,417	3,494,641	2,821,954
Populations under 25,000.....	53,510	42,815	6,935	3,760	51,297	39,622	-----	1,675	10,000	-----	89,000	84,516
Towns.....	53,279	45,018	3,584	4,677	53,487	37,972	-----	3,339	12,176	-----	65,106	60,637
School districts.....	160,819	89,464	67,119	4,336	184,776	129,853	-----	8,747	46,173	-----	240,515	236,029
Special districts.....	7,562	4,205	300	3,057	7,372	2,976	-----	550	3,846	-----	582,766	378,043
NORTH CAROLINA.....	197,190	159,257	22,990	14,943	179,206	72,153	40,110	17,645	33,769	15,529	411,668	370,511
State.....	132,662	112,808	13,781	6,073	113,849	30,085	39,345	14,733	14,210	15,476	136,013	108,339
Local.....	64,528	46,449	9,209	8,870	65,357	42,068	765	2,912	19,559	53	275,655	262,182
Counties.....	39,701	28,579	7,695	3,427	39,961	25,662	765	1,737	11,697	-----	131,063	123,800
Cities.....	24,618	17,754	1,479	5,385	25,267	16,346	-----	1,141	7,727	53	131,457	128,718
Populations over 25,000.....	13,783	9,535	1,255	2,943	13,480	8,631	-----	769	4,027	53	94,157	82,256
Populations under 25,000.....	10,835	8,169	224	2,442	11,787	7,715	-----	372	3,700	-----	47,300	44,462
Special districts.....	209	116	35	53	229	60	-----	34	135	-----	13,135	12,664
NORTH DAKOTA.....	60,539	44,247	12,094	4,193	61,524	31,095	4,906	14,961	8,128	2,434	44,193	36,318
State.....	26,593	19,449	5,624	1,520	24,348	11,384	4,906	3,898	1,926	2,434	23,953	20,830
Local.....	33,946	24,798	6,470	2,678	37,176	19,711	-----	11,263	6,202	-----	20,235	15,438
Counties.....	12,996	9,450	2,603	943	10,318	6,134	-----	1,512	2,672	-----	5,756	4,609
Cities.....	3,479	2,305	9	1,165	3,050	2,074	-----	210	766	-----	7,157	5,971
Populations over 25,000.....	785	470	-----	315	654	402	-----	46	206	-----	1,357	939
Populations under 25,000.....	2,694	1,835	9	850	2,396	1,672	-----	164	560	-----	5,800	5,032
Townships.....	1,591	1,559	27	5	1,268	1,152	-----	75	41	-----	149	99
School districts.....	15,654	11,289	3,831	534	22,325	10,211	-----	9,428	2,696	-----	7,078	4,709
Special districts.....	226	195	-----	31	215	140	-----	38	37	-----	95	50
OHIO ²	734,083	506,456	167,042	60,585	699,347	376,495	134,476	42,393	62,756	80,227	713,234	602,914
State.....	358,380	301,448	41,592	15,350	336,545	98,909	136,771	24,031	638	76,166	13,141	12,565
Local.....	375,703	205,008	125,460	45,235	362,802	277,586	705	18,562	62,088	4,061	705,093	590,349
Counties.....	87,460	36,190	36,762	14,508	88,236	67,790	705	3,822	15,929	-----	78,877	71,501

Cities.....	133,022	75,072	63,420	24,530	136,351	88,738	---	7,646	35,906	4,081	395,657	346,757
Populations over 25,000.....	106,482	61,762	25,790	18,930	110,097	70,743	---	6,387	28,908	4,081	325,657	284,258
Populations under 25,000.....	26,540	13,310	7,630	5,600	26,254	17,995	---	1,259	7,000	---	70,000	62,499
Townships.....	8,294	4,438	3,597	259	8,305	7,240	---	971	94	---	420	373
School districts.....	141,403	88,560	50,770	2,273	124,272	112,157	---	5,546	6,569	---	165,286	154,111
Special districts.....	6,148	1,541	911	3,696	6,262	2,295	---	377	3,590	---	64,853	17,607
OKLAHOMA.....												
State.....	171,805	116,910	45,905	8,990	166,037	105,392	22,771	12,155	17,558	8,361	167,069	123,055
Local.....	103,668	80,291	20,056	3,321	91,047	47,696	22,771	9,243	4,433	6,904	40,132	39,280
Counties.....	68,137	36,619	25,849	5,669	74,990	57,696	---	2,912	12,925	1,457	126,937	83,775
Cities.....	20,892	11,821	8,054	1,017	20,828	16,202	---	1,128	3,498	---	26,764	14,756
Populations over 25,000.....	16,204	9,726	1,907	4,571	18,562	10,158	---	1,240	5,707	1,457	59,449	44,795
Populations under 25,000.....	6,959	5,068	515	1,376	8,990	4,474	---	952	2,107	1,457	31,449	25,811
School districts.....	9,245	4,658	1,392	3,195	9,572	5,684	---	288	3,600	---	28,000	18,984
Special districts.....	31,041	15,072	15,888	81	35,600	31,336	---	544	3,720	---	64,000	23,500
OREGON.....												
State.....	121,681	85,739	22,292	13,650	119,970	70,561	7,430	15,278	16,245	10,456	139,856	111,951
Local.....	64,973	45,464	13,490	6,019	60,331	29,279	5,215	10,607	5,521	9,709	31,289	14,359
Counties.....	56,708	40,275	8,802	7,631	59,639	41,282	2,215	4,671	10,724	747	108,567	97,592
Cities.....	18,648	14,321	3,058	1,269	19,275	13,518	2,215	846	2,696	---	12,642	11,469
Populations over 25,000.....	14,978	12,113	589	2,276	15,184	9,252	---	1,888	3,297	747	51,151	45,723
Populations under 25,000.....	9,702	8,158	168	1,376	10,106	5,327	---	1,835	2,197	747	34,151	28,873
School districts.....	5,276	3,955	421	900	5,078	3,925	---	53	1,100	---	17,000	16,850
Special districts.....	20,609	13,547	5,126	2,136	22,631	17,274	---	1,288	4,069	---	12,298	12,298
PENNSYLVANIA.....												
State.....	936,469	749,643	131,344	55,482	954,379	522,652	90,480	79,273	135,737	126,237	1,515,889	1,158,156
Local.....	491,635	400,530	58,725	32,380	483,621	198,884	89,921	56,456	23,126	115,234	290,644	168,964
Counties.....	444,834	349,113	72,619	23,102	470,758	323,768	559	22,317	112,611	11,003	1,225,245	989,192
Cities.....	70,659	52,536	10,615	7,508	78,872	41,935	559	3,393	32,985	---	171,440	149,424
Populations over 25,000.....	159,245	137,748	7,790	13,707	163,945	104,244	---	4,708	39,934	11,003	665,244	512,070
Populations under 25,000.....	126,786	111,583	6,441	8,762	128,421	82,176	---	4,056	30,534	11,003	602,472	460,705
Townships.....	32,459	26,165	1,349	4,945	35,524	22,068	---	2,807	9,400	---	62,772	51,365
School districts.....	19,864	13,413	4,564	1,887	23,408	15,050	---	7,853	5,551	---	23,643	17,775
Special districts.....	195,066	145,416	49,650	---	204,533	162,539	---	---	34,141	---	265,652	246,398
RHODE ISLAND.....												
State.....	76,396	64,532	9,051	2,813	79,033	42,600	5,197	5,734	9,390	16,112	183,263	132,493
Local.....	36,827	32,341	3,452	1,034	36,239	11,176	5,197	2,167	2,188	15,511	29,333	23,946
Cities.....	39,569	32,191	5,599	1,779	42,794	31,424	---	3,567	7,202	601	153,930	108,547
Populations over 25,000.....	28,966	23,751	4,020	1,195	31,302	22,605	---	2,722	5,374	601	120,706	86,335
Populations under 25,000.....	28,966	23,751	4,020	1,195	31,302	22,605	---	2,722	5,374	601	120,706	86,335
Towns.....	10,557	8,405	1,578	574	11,447	8,797	---	841	1,809	---	22,221	18,965
Special districts.....	46	35	1	10	45	22	---	4	19	---	11,003	3,247
SOUTH CAROLINA.....												
State.....	112,430	78,390	27,364	6,776	114,191	56,437	18,378	13,923	18,818	6,635	207,963	186,503
Local.....	62,881	51,263	8,794	2,824	63,510	20,816	18,376	11,474	6,208	6,635	88,039	85,530
Counties.....	49,549	27,027	18,570	3,952	50,681	35,621	2	2,449	12,609	---	119,924	100,973
Cities.....	18,132	8,992	7,392	1,748	18,067	10,124	2	1,122	6,819	---	32,913	25,104
Populations over 25,000.....	9,860	7,412	600	1,848	10,190	7,312	---	237	2,641	---	35,856	32,039
Populations under 25,000.....	4,754	3,572	446	736	4,518	3,395	---	132	991	---	20,556	18,389
School districts.....	5,106	3,840	154	1,112	5,672	3,917	---	105	1,650	---	15,500	13,650
Special districts.....	21,059	10,307	10,578	174	21,966	17,972	---	1,078	2,916	---	15,498	10,812
	498	316	182		458	213	---	12	233	---	35,657	33,018

See footnotes at end of table.

TABLE 3.—SUMMARY OF STATE AND LOCAL GOVERNMENT FINANCES, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

In thousands

STATE AND TYPE OF LOCAL GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE					GENERAL AND ENTERPRISE DEBT OUTSTANDING		
	Total	Taxes	Aid re- ceived from other govern- ments	Earnings and mis- cellan- eous	Total	Operation	Aid paid to other govern- ments	Capital outlay	Debt service	Contribu- tions to trust funds and to enterprises	Gross ¹	Net long- term
SOUTH DAKOTA	\$55,504	\$39,774	\$10,066	\$5,664	\$52,374	\$34,732	\$2,428	\$7,173	\$7,321	\$720	\$87,106	\$58,620
State.....	25,327	15,543	5,953	1,831	22,716	12,352	2,412	4,313	2,919	720	32,415	29,550
Local.....	32,177	24,231	4,113	3,833	29,658	22,380	16	2,860	4,402	—	34,691	29,070
Counties.....	11,026	8,385	1,373	1,268	9,399	6,728	16	487	2,168	—	16,318	14,487
Cities.....	4,794	3,838	67	889	5,003	3,607	—	618	778	—	5,911	5,106
Populations over 25,000.....	1,025	717	5	303	1,329	696	—	535	98	—	5,911	4,273
Populations under 25,000.....	3,769	3,121	62	586	3,674	2,911	—	83	680	—	5,000	4,273
Townships.....	1,323	1,195	125	3	1,204	787	—	364	53	—	60	30
School districts.....	14,516	10,735	2,548	1,233	13,086	11,212	—	535	1,339	—	7,809	4,854
Special districts.....	518	78	—	440	966	46	—	856	64	—	4,593	4,593
TENNESSEE	168,353	117,807	40,100	10,446	161,172	85,912	20,686	18,200	23,014	13,360	379,676	349,255
State.....	86,217	66,296	15,922	3,999	79,686	25,844	20,007	13,938	7,176	12,721	98,508	86,481
Local.....	82,136	51,511	24,178	6,447	81,486	60,068	679	4,262	15,838	639	281,168	262,774
Counties.....	48,997	27,970	17,765	3,262	48,213	37,398	679	2,478	7,658	—	93,240	85,953
Cities.....	33,037	23,541	6,413	3,083	33,169	22,645	—	1,755	8,130	639	166,155	155,334
Populations over 25,000.....	25,703	18,518	5,203	1,982	25,997	17,756	—	1,572	6,080	639	131,655	123,136
Populations under 25,000.....	7,334	5,023	1,210	1,101	7,172	4,889	—	183	2,100	—	34,500	32,198
School districts.....	—	—	—	—	—	—	—	—	—	—	—	—
Special districts.....	102	—	—	102	—	25	—	29	50	—	21,773	21,487
TEXAS	425,650	294,869	96,211	34,570	435,455	227,743	60,275	48,310	79,154	19,973	721,044	649,202
State.....	199,521	156,152	34,151	9,218	185,557	74,490	60,262	28,468	3,609	18,728	21,242	17,786
Local.....	226,129	138,717	62,060	25,352	249,898	153,253	13	19,842	75,545	1,245	699,802	631,416
Counties.....	67,283	43,054	15,810	8,419	76,000	42,014	13	8,103	25,870	—	215,801	196,008
Cities.....	65,858	50,930	4,814	10,114	71,259	41,401	—	4,731	23,882	1,245	258,347	237,170
Populations over 25,000.....	44,408	35,662	3,066	5,680	49,066	28,926	—	3,513	15,382	1,245	180,347	166,203
Populations under 25,000.....	21,450	15,268	1,748	4,434	22,193	12,475	—	1,218	8,500	—	78,000	70,967
School districts.....	85,431	41,612	41,098	2,721	95,313	67,106	—	6,607	21,600	—	118,774	111,747
Special districts.....	7,557	3,121	338	4,098	7,326	2,732	—	401	4,193	—	106,880	86,491
UTAH	60,182	40,617	14,781	4,784	56,292	58,285	5,799	6,159	2,491	3,558	34,788	30,339
State.....	35,968	24,022	9,159	2,787	32,301	18,141	5,731	4,558	313	3,558	2,590	2,590
Local.....	24,214	16,595	5,622	1,997	23,991	20,144	68	1,601	2,178	—	32,198	27,749
Counties.....	5,534	4,726	390	418	5,391	4,955	68	194	174	—	1,999	645
Cities.....	6,633	4,971	411	1,251	6,535	4,681	—	557	1,297	—	15,525	13,135
Populations over 25,000.....	5,994	3,080	183	731	4,342	2,917	—	453	972	—	10,025	8,106
Populations under 25,000.....	2,639	1,891	228	520	2,193	1,764	—	104	325	—	5,500	5,029
School districts.....	11,823	6,898	4,821	1,04	11,836	10,453	—	846	537	—	9,174	8,469
Special districts.....	224	—	—	224	229	55	—	4	170	—	5,500	5,500
VERMONT	50,216	24,048	4,668	1,500	51,081	19,766	2,522	5,428	3,460	1,905	17,942	15,943
State.....	16,757	13,127	5,096	534	16,315	8,101	2,522	2,427	1,358	1,905	6,650	6,650
Local.....	13,459	10,921	1,572	966	14,768	11,665	—	1,001	2,102	—	11,292	9,293
Counties.....	50	44	3	3	61	45	—	—	16	—	128	128

GOVERNMENTAL FINANCES IN THE UNITED STATES: 1942

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Cities.....	5,109	4,264	211	634	5,600	4,807	68	725	5,131	4,550
Populations over 25,000.....	1,042	840	7	195	1,138	919	44	175	1,931	1,844
Populations under 25,000.....	4,067	3,424	204	439	4,462	3,888	24	550	3,200	2,706
Towns.....	7,625	6,156	1,257	212	8,366	6,180	909	1,277	4,547	3,376
School districts.....	620	410	101	109	684	583	22	79	501	317
Special districts.....	55	47	-----	8	57	50	2	5	985	922
VIRGINIA.....										
State.....	176,106	120,331	31,942	23,833	162,457	85,360	30,545	15,194	216,429	150,571
Local.....	104,476	75,452	12,300	16,724	89,243	31,807	24,752	1,760	27,818	19,258
Counties.....	71,630	44,879	19,642	7,109	73,214	53,553	5,793	13,434	188,611	131,313
Cities.....	32,282	16,317	13,513	2,452	31,410	24,746	2,842	3,822	30,273	23,677
Populations over 25,000.....	39,347	28,561	6,129	4,657	41,803	28,806	2,951	9,612	147,474	104,631
Populations under 25,000.....	31,297	23,061	4,794	3,442	33,681	23,092	2,493	7,662	127,974	87,445
Special districts.....	8,050	5,500	1,335	1,215	8,122	5,714	458	1,950	19,500	17,186
WASHINGTON.....										
State.....	234,968	149,340	62,643	22,985	211,538	129,332	13,612	11,236	196,118	173,045
Local.....	138,713	105,891	23,748	9,074	117,461	53,082	7,315	1,907	17,257	11,925
Counties.....	96,255	43,449	38,895	13,911	94,077	76,250	6,297	9,329	178,861	161,120
Cities.....	26,041	13,891	8,642	3,508	27,808	23,306	1,618	1,780	12,597	12,321
Populations over 25,000.....	27,264	15,593	5,840	5,841	25,235	17,782	2,349	4,007	116,708	107,259
Populations under 25,000.....	20,662	12,002	4,046	4,614	19,034	12,630	1,800	3,507	105,206	96,108
Townships.....	6,602	3,581	1,794	1,227	6,201	5,152	69	500	11,500	11,151
School districts.....	78	62	2	14	189	90	69	30	45	33
Special districts.....	40,869	13,465	24,411	2,993	38,989	34,007	2,215	2,767	14,930	14,930
WEST VIRGINIA.....										
State.....	138,314	95,823	30,583	11,908	142,593	77,465	20,591	13,037	136,444	129,040
Local.....	87,484	67,594	11,538	8,352	91,402	33,094	17,898	8,911	79,660	74,115
Counties.....	50,830	28,229	19,045	3,556	51,191	44,371	2,693	4,126	56,784	54,925
Cities.....	11,548	7,593	2,648	1,307	11,815	10,282	204	1,328	23,473	22,707
Populations over 25,000.....	7,772	5,321	548	1,903	8,292	6,230	899	1,173	14,602	13,525
Populations under 25,000.....	4,086	2,896	297	893	4,311	2,845	793	673	9,102	8,553
School districts.....	3,886	2,425	251	1,010	3,981	3,385	96	500	5,500	4,972
Special districts.....	31,510	15,315	15,849	346	31,084	27,859	1,600	1,625	11,665	11,665
WISCONSIN ^a										
State.....	372,253	243,799	91,810	36,644	347,494	199,080	26,829	25,892	128,108	110,777
Local.....	151,180	122,908	18,803	9,469	137,873	27,518	16,975	512	17,876	5,403
Counties.....	221,073	120,891	73,007	27,175	209,621	171,562	9,854	25,380	122,705	105,374
Cities.....	81,773	38,581	30,526	12,686	78,564	63,968	3,848	10,394	40,166	35,821
Populations over 25,000.....	98,687	58,742	30,452	9,493	89,010	72,619	4,351	9,569	58,381	48,201
Populations under 25,000.....	68,227	42,168	20,332	5,727	61,747	49,327	3,250	6,719	43,381	33,202
Towns.....	30,450	16,574	10,120	3,766	27,263	23,292	1,121	2,850	15,000	14,999
School districts.....	20,294	11,630	7,450	1,214	19,500	18,487	-----	1,013	3,512	2,241
Special districts.....	19,143	10,958	5,735	2,450	21,560	19,044	1,451	1,065	6,652	5,854
WYOMING.....										
State.....	30,543	17,000	10,429	3,114	31,586	17,042	4,530	2,754	19,891	18,275
Local.....	13,261	8,641	3,848	772	13,585	4,796	4,012	447	3,568	3,568
Counties.....	17,282	8,359	6,581	2,342	18,001	12,246	518	2,307	16,323	14,707
Cities.....	8,195	3,712	3,913	570	8,081	4,902	76	173	1,074	859
Populations over 25,000.....	2,869	1,736	28	1,105	2,764	1,706	-----	1,058	9,324	8,886
Populations under 25,000.....	2,869	1,736	28	1,105	2,764	1,706	-----	1,058	9,324	8,886
School districts.....	5,795	2,895	2,612	288	6,618	5,367	340	911	5,483	4,735
Special districts.....	423	16	28	379	538	271	102	165	442	227

¹ Excludes \$482 million of unguaranteed special assessment obligations outstanding in 1942. See footnote 1 of table 6 for available detail. ² Excludes adjustments in 10 States (Arizona, Colorado, Georgia, Indiana, Mississippi, Nevada, New Jersey, New York, Ohio, and Wisconsin) amounting to \$51,764 thousand total revenue; \$52,533 thousand total expenditure; and \$54,460 thousand total gross debt outstanding. ³ Data not available. ⁴ Includes \$4,759 thousand estimated capital outlay, which is not shown by State. ⁵ Estimated. ⁶ Data not segregable between independent and dependent school districts.

TABLE 4.—SUMMARY OF CITY FINANCES, BY POPULATION-SIZE GROUP: 1942
In thousands

CITY POPULATION GROUP	GENERAL REVENUE				GENERAL EXPENDITURE					GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
Total, groups I - XI.....	\$3,123,261	\$2,325,370	\$508,601	\$289,290	\$3,232,297	\$2,287,690	\$183,924	\$570,695	\$190,088	\$9,239,027	\$7,798,594
(All cities, 16,220 in number)											
GROUP I.....	1,055,634	808,428	195,397	51,809	1,156,499	788,352	67,724	160,579	159,844	4,374,803	3,486,966
(5 cities, populations over 1,000,000)											
GROUP II.....	407,990	301,954	80,678	25,358	405,781	296,204	22,450	62,054	25,073	837,340	728,628
(9 cities, populations of 500,000 to 1,000,000)											
GROUP III.....	330,281	243,746	52,203	34,332	337,952	237,938	18,063	67,731	14,220	1,029,347	875,130
(23 cities, populations of 250,000 to 500,000)											
GROUP IV.....	314,657	233,246	51,562	29,849	321,261	224,140	19,036	67,134	10,951	803,484	715,209
(55 cities, populations of 100,000 to 250,000)											
GROUP V.....	252,070	190,047	32,864	29,159	259,637	189,641	12,605	57,391	(¹)	614,738	562,225
(105 cities, populations of 50,000 to 100,000)											
GROUP VI.....	257,685	171,231	38,811	27,643	238,420	177,968	14,646	45,806	(¹)	475,315	423,236
(200 cities, populations of 25,000 to 50,000)											
GROUP VII.....	224,574	157,698	26,897	39,979	208,407	154,407	11,000	45,000	(¹)	430,000	399,200
(602 cities, populations of 10,000 to 25,000)											
GROUP VIII.....	115,620	83,500	11,007	21,113	119,550	84,550	8,000	27,000	(¹)	290,000	265,000
(918 cities, populations of 5,000 to 10,000)											
GROUP IX.....	80,056	58,313	7,670	14,073	82,834	54,834	7,000	21,000	(¹)	224,000	205,000
(1,407 cities, populations of 2,500 to 5,000)											
GROUPS X and XI.....	104,694	77,207	11,512	15,975	101,956	79,656	3,300	19,000	(¹)	160,000	138,000
(12,896 cities, populations under 2,500)											

¹ Data not available from Census Bureau records.

TABLE 5.—FEDERAL REVENUE, BY MAJOR SOURCE: 1942

(Comprises general and special accounts. Excludes trust accounts and postal revenue.)

In thousands

SOURCE	Amount		SOURCE	Amount	
Total.....	¹ \$13,645,059		Miscellaneous—Continued		
Internal revenue.....			Fees.....		\$13,575
Income tax (including unjust enrichment and excess profits).....	13,022,162		Fines and penalties.....		12,106
Miscellaneous internal-revenue taxes.....	8,006,884		Forfeitures.....		1,596
Social Security taxes:	3,829,514		Forest Reserve Fund.....		7,133
Federal Insurance Contributions Act.....	895,757		Gifts and contributions.....		1,585
Federal Unemployment Tax Act.....	119,981		Interest, exchange, and dividends.....		13,471
Taxes upon carriers and their employees.....	170,026		Mint receipts (seigniorage, profits on coinage, bullion deposits).....		89,336
Railroad Unemployment Insurance Act, Contributions.....	8,473		Miscellaneous taxes.....		1,979
Customs.....	388,574		Permits, privileges, and licenses.....		3,563
Miscellaneous.....	225,849		Reimbursements.....		14,567
Assessments.....	8,807		Rents and royalties.....		12,492
Deposits, postal funds, Canal Zone.....	1,060		Sales of government property and products.....		17,209
			Sales of services.....		27,339
			United States revenues from District of Columbia sources.....		32

SOURCE: United States Treasury Department, Combined Statement of Receipts, Expenditures, and Balances of the United States Government: For the Fiscal Year Ended June 30, 1942, p.8.

¹Varies from the \$13,721 million shown as Federal revenue in table 2 because of the omission of \$76 million of contributions to the Railroad Unemployment Insurance Trust Fund not included in general revenue by the United States Treasury.

TABLE 6.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	TAXES			AID RECEIVED FROM OTHER GOVERNMENTS			EARNINGS AND MISCELLANEOUS			
	Total	Property	Other	Total	State	Other	Total	Charges for current services	Special assessments	Other and undis-tributed
Total ¹	\$13,136,786	\$9,654,797	\$4,592,678	\$5,062,119	\$2,571,733	\$1,662,324	\$909,409	\$513,592	\$61,548	\$335,116
State.....	6,113,832	4,974,765	270,939	4,703,826	809,780	—	809,780	221,818	—	107,469
Counties.....	1,634,755	933,820	896,972	36,848	551,203	540,123	11,080	108,705	8,139	32,888
Cities.....	3,123,261	2,325,370	2,026,272	299,098	508,601	471,615	36,986	102,014	32,445	154,831
Populations over 25,000.....	2,598,317	1,948,652	1,698,564	255,088	451,515	422,144	29,371	101,678	32,445	64,027
Populations under 25,000.....	524,944	376,718	332,708	44,010	57,086	49,471	7,615	336	—	90,804
Townships and towns.....	370,986	278,484	257,498	20,986	75,008	71,040	3,968	10,089	2,016	5,389
School districts.....	1,797,983	1,078,831	1,077,470	1,361	645,510	594,758	50,752	41,210	—	32,432
Special districts.....	147,733	89,687	89,687	—	4,525	2,395	2,130	31,449	18,948	3,124
Total.....	100.0	73.5	35.0	38.5	19.6	12.7	6.9	3.9	0.5	2.6
States.....	100.0	81.4	4.4	76.9	13.2	—	13.2	3.6	—	1.8
Counties.....	100.0	57.1	54.9	2.3	33.7	33.0	0.7	6.6	—	2.0
Cities.....	100.0	74.5	64.9	9.6	16.3	15.1	1.2	3.3	0.5	5.0
Populations over 25,000.....	100.0	75.0	65.2	9.8	17.4	16.2	1.1	3.9	1.2	2.5
Populations under 25,000.....	100.0	71.8	63.4	8.4	10.9	9.4	1.5	0.1	—	17.3
Townships and towns.....	100.0	75.1	69.4	5.7	20.2	19.1	1.1	2.7	0.5	1.5
School districts.....	100.0	60.0	59.9	0.1	35.9	33.1	2.8	2.3	—	1.8
Special districts.....	100.0	60.7	60.7	—	3.1	1.6	1.4	21.3	12.8	2.1
ALABAMA.....	148,864	87,607	23,088	64,519	46,964	28,303	18,661	5,957	1,166	7,170
State.....	79,789	62,287	5,302	56,985	10,991	—	10,991	2,912	—	3,599
Counties.....	24,230	8,978	7,673	1,305	12,862	12,634	228	1,308	346	736
Cities.....	19,972	12,540	6,311	3,229	3,229	2,253	976	548	820	2,835
Populations over 25,000.....	13,612	8,510	4,574	3,936	2,445	1,590	855	548	820	1,289
Populations under 25,000.....	6,360	4,030	1,737	2,293	784	663	121	—	—	1,546
School districts.....	24,873	3,802	3,802	—	19,882	13,416	6,466	1,189	—	—
ARIZONA ¹	59,208	36,485	16,057	20,428	17,720	10,409	7,311	2,921	1,420	662
State.....	34,175	26,574	6,749	19,825	6,447	—	6,447	1,120	—	34
Counties.....	6,926	1,713	1,650	63	4,384	4,349	35	490	29	310
Cities.....	4,416	3,465	2,925	540	156	127	29	192	333	270
Populations over 25,000.....	3,086	2,271	1,989	282	149	126	23	192	333	141
Populations under 25,000.....	1,330	1,194	936	258	7	1	6	—	—	129
School districts.....	11,926	4,562	4,562	—	7,186	6,386	800	88	—	90
Special districts.....	2,379	288	288	—	—	—	—	1,031	1,058	2
ARKANSAS.....	87,402	60,343	17,104	43,239	17,717	9,402	8,315	3,785	3,916	1,641
State.....	56,022	45,822	3,909	41,913	7,785	—	7,785	2,166	—	249
Counties.....	6,337	3,837	3,661	176	1,619	1,592	27	712	34	135
Cities.....	4,040	2,794	1,644	1,150	164	122	42	232	8	842
Populations over 25,000.....	1,633	1,200	643	557	29	29	—	232	8	164
Populations under 25,000.....	2,407	1,594	1,001	593	135	93	42	—	—	678
School districts.....	16,012	7,890	7,890	—	7,758	7,301	457	—	—	364
Special districts.....	4,991	—	—	—	591	367	4	675	3,874	51

See footnotes at end of table.

TABLE 6.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	TAXES			AID RECEIVED FROM OTHER GOVERNMENTS			EARNINGS AND MISCELLANEOUS			
		Total	Property	Other	Total	State	Other	Total	Charges for current services	Special assessments	Other and undistributed
CALIFORNIA.....	\$1,103,270	\$767,408	\$333,675	\$433,733	\$259,052	\$190,696	\$68,356	\$76,810	\$40,646	\$5,373	\$30,791
State.....	517,261	436,137	14,858	421,279	65,010	—	65,010	16,114	11,013	—	5,101
Counties.....	201,902	107,146	105,686	1,460	83,489	83,489	—	11,267	7,168	—	4,099
Cities.....	170,919	113,892	102,898	10,994	27,827	24,860	2,967	29,200	7,450	2,553	19,197
Populations over 25,000.....	138,516	94,943	86,848	8,095	24,112	21,852	2,460	19,261	7,450	2,553	9,258
Populations under 25,000.....	32,603	18,949	16,050	2,899	3,715	3,208	507	9,939	—	—	9,359
School districts.....	194,910	102,118	102,118	—	82,325	82,224	101	10,467	8,429	—	2,038
Special districts.....	18,278	8,115	8,115	—	401	123	278	9,762	6,586	2,820	356
COLORADO.....	141,673	83,388	42,946	40,442	48,832	27,648	21,184	9,453	5,003	674	3,776
State.....	61,798	43,727	5,660	38,067	14,919	—	14,919	3,152	3,034	—	118
Counties.....	31,907	9,329	8,508	821	19,445	18,219	1,226	3,133	644	49	2,440
Cities.....	21,385	11,716	10,162	1,554	7,296	7,150	146	2,373	782	405	1,186
Populations over 25,000.....	17,682	8,896	7,695	1,201	7,195	7,102	93	1,591	782	405	404
Populations under 25,000.....	3,703	2,820	2,467	353	101	48	53	782	—	—	782
School districts.....	24,587	17,420	17,420	—	7,167	2,274	4,893	—	—	—	—
Special districts.....	1,996	1,196	1,196	—	5	5	—	795	543	220	32
CONNECTICUT.....	199,507	169,234	85,039	84,195	20,924	6,983	13,941	9,349	7,112	611	1,626
State.....	98,550	81,750	2,100	79,650	12,084	—	12,084	4,716	4,166	—	550
Counties.....	2,482	1,244	1,244	—	1,029	1,029	—	209	209	—	—
Cities.....	61,325	55,154	52,553	2,601	3,398	3,006	392	2,773	1,522	314	937
Populations over 25,000.....	53,110	47,649	45,593	2,056	2,818	2,489	329	2,643	1,522	314	807
Populations under 25,000.....	8,215	7,505	6,960	545	580	517	63	130	—	—	130
Towns.....	34,353	30,065	28,121	1,944	3,681	2,939	742	607	313	168	126
School districts.....	1,264	490	490	—	727	9	718	47	35	—	12
Special districts.....	1,533	531	531	—	5	—	5	997	867	129	1
DELAWARE.....	23,730	18,067	4,475	13,592	3,957	1,972	1,985	1,706	973	69	664
State.....	16,107	13,376	—	13,376	1,918	—	1,918	813	558	—	255
Counties.....	2,397	1,482	1,429	33	553	491	62	382	363	—	19
Cities.....	5,044	3,059	2,876	183	1,486	1,481	5	499	50	69	380
Populations over 25,000.....	4,552	2,708	2,545	163	1,486	1,481	5	358	50	69	239
Populations under 25,000.....	492	351	331	20	—	—	—	141	—	—	141
School districts.....	182	170	170	—	—	—	—	12	2	—	10
DISTRICT OF COLUMBIA.....	65,764	53,593	25,890	27,703	9,191	—	9,191	2,980	1,416	423	1,141
City with population over 25,000	65,764	53,593	25,890	27,703	9,191	—	9,191	2,980	1,416	423	1,141
FLORIDA.....	182,651	125,293	51,734	71,559	37,354	25,749	11,585	22,024	11,165	1,326	9,533
State.....	82,212	68,139	2,116	66,023	11,249	—	11,249	2,824	2,718	—	106
Counties.....	30,517	12,336	11,546	790	11,707	11,707	—	6,474	5,674	—	800
Cities.....	38,213	27,073	23,054	4,019	565	229	336	10,575	1,993	220	8,362
Populations over 25,000.....	23,262	16,359	13,705	2,654	392	139	253	6,511	1,993	220	4,298
Populations under 25,000.....	14,951	10,714	9,349	1,365	173	90	83	4,064	—	—	4,064
School districts.....	28,744	14,718	13,991	727	13,813	13,813	—	213	61	—	152
Special districts.....	2,965	1,027	1,027	—	—	—	—	1,938	719	1,106	113

GEORGIA ¹										
State	155,917	106,063	36,335	69,728	35,931	16,254	19,677	13,923	7,290	490
Counties	87,568	70,491	5,096	65,395	12,775	4,842	12,775	4,302	3,761	541
Cities	24,088	16,812	16,255	357	5,157	972	315	2,319	1,639	113
Populations over 25,000	25,771	18,914	14,938	3,976	1,164	896	192	5,693	1,479	376
Populations under 25,000	16,292	12,376	9,775	2,601	1,043	76	147	2,873	1,479	376
School districts	9,479	6,538	5,163	1,375	121	14,206	45	2,820	552	1,820
Special districts	25,092	46	46	---	22,910	---	8,704	2,182	5	1,630
IDAHO	50,964	31,378	18,326	13,052	13,672	5,086	8,586	5,914	3,511	186
State	23,000	15,135	2,383	12,752	6,045	---	6,045	1,820	798	1,022
Counties	9,156	5,994	5,932	62	2,432	2,391	141	730	659	71
Cities	4,210	3,000	2,762	238	338	277	61	872	66	806
Populations over 25,000	564	487	423	64	11	---	---	66	66	---
Populations under 25,000	3,646	2,513	2,339	174	327	266	61	806	---	806
School districts	10,519	6,011	6,011	---	3,927	1,706	2,221	581	282	299
Special districts	4,079	1,238	1,238	---	930	812	118	1,911	1,706	19
ILLINOIS	804,942	664,302	314,993	349,309	99,105	54,959	44,146	41,535	22,319	16,332
State	368,572	320,802	325	320,477	43,176	---	43,176	4,594	4,451	143
Counties	63,600	34,117	33,155	962	20,047	20,031	16	9,436	8,788	632
Cities	155,450	116,715	88,849	27,866	25,262	24,735	527	13,473	5,411	6,238
Populations over 25,000	134,404	101,694	76,963	24,731	23,022	22,665	357	9,688	5,411	1,824
Populations under 25,000	21,046	15,021	11,886	3,135	2,240	2,070	170	3,785	---	1,824
Townships	23,361	18,895	18,891	4	4,156	4,091	65	310	247	29
School districts	140,511	125,300	125,300	---	5,967	5,967	---	9,244	427	---
Special districts	53,448	48,473	48,473	---	497	135	362	4,478	2,995	1,015
INDIANA ¹	317,013	217,722	99,888	117,834	80,550	57,333	23,217	18,741	13,014	1,178
State	154,079	124,397	7,984	116,413	21,008	---	21,008	8,674	7,984	690
Counties	57,093	23,431	23,218	962	29,929	29,148	781	3,733	3,181	317
Cities	36,337	24,468	23,403	1,065	6,479	5,301	1,178	5,390	1,344	915
Populations over 25,000	26,911	18,552	17,794	758	4,843	3,809	1,034	3,516	1,344	915
Populations under 25,000	9,426	5,916	5,609	307	1,636	1,492	144	1,874	---	---
Townships	26,772	16,508	16,365	143	9,828	9,828	---	436	391	17
School districts	62,313	41,473	41,473	---	20,545	20,228	317	295	54	241
Special districts	5,083	4,570	4,570	---	---	---	---	513	143	370
IOWA	234,610	176,644	98,812	77,832	32,748	17,632	15,116	25,218	15,173	903
State	105,136	80,139	4,336	75,803	13,818	---	13,818	11,179	7,382	9,142
Counties	58,022	35,398	34,933	465	16,775	16,499	276	5,849	3,117	3,797
Cities	21,236	16,864	15,342	1,522	325	325	---	4,047	1,118	2,139
Populations over 25,000	11,948	9,857	8,855	1,002	325	325	---	1,766	1,118	2,625
Populations under 25,000	9,288	7,007	6,487	520	---	---	---	2,281	---	344
Townships	742	653	611	42	22	1	21	67	43	22
School districts	49,425	43,548	43,548	---	1,808	807	1,001	4,069	3,510	559
Special districts	49	42	42	---	---	---	---	7	3	---
KANSAS	159,438	109,861	64,476	45,385	39,382	21,968	17,414	10,195	7,030	598
State	66,760	49,502	5,465	44,037	12,872	---	12,872	4,386	4,334	52
Counties	39,485	21,310	20,824	486	16,359	15,691	668	1,816	1,145	612
Cities	15,991	12,786	11,928	858	637	583	54	2,568	242	1,883
Populations over 25,000	6,636	5,593	5,145	448	198	178	20	845	242	443
Populations under 25,000	9,355	7,193	6,783	410	439	405	34	1,723	---	443
Townships	5,581	3,889	3,885	4	1,642	1,624	18	50	44	---
School districts	31,301	22,184	22,184	---	7,870	4,068	3,802	1,247	1,247	6
Special districts	320	190	190	---	2	2	---	128	18	14

See footnotes at end of table.

TABLE 6.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	TAXES			AID RECEIVED FROM OTHER GOVERNMENTS			EARNINGS AND MISCELLANEOUS			
		Total	Property	Other	Total	State	Other	Total	Charges for current services	Special assessments	Other and undistributed
KENTUCKY.....	\$145,116	\$109,332	\$45,659	\$63,673	\$24,787	\$11,876	\$12,911	\$8,997	\$4,634	\$377	\$3,986
State.....	83,321	66,918	6,352	60,566	12,600	—	12,600	3,803	3,248	—	555
Counties.....	11,616	10,777	10,358	419	607	603	4	232	177	—	55
Cities.....	24,641	18,877	16,412	2,465	1,251	944	307	4,513	1,174	373	2,966
Populations over 25,000.....	19,578	15,097	13,503	1,594	1,163	942	221	3,318	1,174	373	1,771
Populations under 25,000.....	5,063	3,780	2,909	871	88	2	86	1,195	—	—	1,195
School districts.....	23,499	12,760	12,537	223	10,329	10,329	—	410	—	—	410
Special districts.....	39	—	—	—	—	—	—	39	35	4	—
LOUISIANA.....	191,650	138,892	47,766	91,126	37,850	22,203	15,647	14,908	7,949	796	6,163
State.....	112,797	92,053	8,321	83,732	14,781	—	14,781	5,963	2,908	—	3,055
Parishes.....	15,029	8,127	7,575	552	3,554	3,551	3	3,348	2,730	149	469
Cities.....	26,551	21,220	14,378	6,842	1,829	966	863	3,502	1,375	431	1,696
Populations over 25,000.....	22,472	18,203	12,034	6,169	1,678	962	716	2,591	1,375	431	785
Populations under 25,000.....	4,079	3,017	2,344	673	151	4	147	911	—	—	911
School districts.....	30,215	12,122	12,122	—	17,472	17,472	—	621	—	—	621
Special districts.....	7,058	5,370	5,370	—	214	214	—	1,474	936	216	322
MAINE.....	74,865	59,468	34,741	24,727	8,416	2,398	6,018	6,981	2,900	6	4,075
State.....	40,342	29,059	5,098	23,961	5,993	—	5,993	5,290	2,150	—	3,140
Counties.....	1,837	1,404	1,404	—	140	—	—	293	154	—	139
Cities.....	15,650	14,045	13,479	566	799	786	13	806	253	4	549
Populations over 25,000.....	6,889	6,188	5,936	252	322	322	—	379	253	4	122
Populations under 25,000.....	8,761	7,857	7,543	314	477	464	13	427	—	—	427
Townships and towns.....	16,961	14,900	14,700	200	1,484	1,472	12	577	330	—	247
Special districts.....	75	60	60	—	—	—	—	15	13	2	—
MARYLAND.....	161,879	121,344	61,734	59,610	30,513	21,994	8,519	10,022	6,956	869	2,197
State.....	76,887	63,038	6,205	56,833	8,206	—	8,206	5,643	4,921	—	722
Counties.....	28,178	16,846	16,477	369	10,208	10,208	—	1,124	487	298	339
Cities.....	55,323	40,880	38,472	2,408	12,062	11,783	279	2,381	1,014	233	1,134
Populations over 25,000.....	52,434	38,695	36,411	2,284	11,741	11,605	136	1,998	1,014	233	751
Populations under 25,000.....	2,889	2,185	2,061	124	321	178	143	383	—	—	383
Special districts.....	1,491	580	580	—	37	3	34	874	534	338	2
MASSACHUSETTS.....	565,843	402,826	240,566	162,260	119,480	88,707	30,773	43,537	37,207	1,889	4,441
State.....	223,828	170,139	16,542	153,597	27,491	—	27,491	26,198	26,095	—	103
Counties.....	10,637	7,288	6,975	313	572	225	347	2,777	1,743	671	363
Cities.....	232,308	160,369	154,091	6,278	62,141	60,483	1,658	9,798	6,077	732	2,989
Populations over 25,000.....	218,471	150,855	145,128	5,727	58,766	57,558	1,208	8,850	5,777	732	2,341
Populations under 25,000.....	13,837	9,514	8,963	551	3,375	2,925	450	948	300	—	648
Towns.....	98,471	64,633	62,561	2,072	29,142	27,999	1,143	4,696	3,224	486	986
Special districts.....	599	397	397	—	134	—	134	68	—	—	—
MICHIGAN.....	616,648	436,164	195,035	241,129	122,845	88,738	34,107	57,639	31,329	2,705	23,605
State.....	307,156	251,153	13,669	237,484	31,640	—	31,640	24,363	9,311	—	15,052
Counties.....	73,501	36,292	35,418	874	32,017	31,008	1,009	5,192	3,582	906	704

Cities.....	157,206	110,675	107,905	2,770	25,206	24,481	725	21,325	12,955	1,772	6,598
Populations over 25,000.....	134,686	95,700	91,775	1,925	22,742	22,128	614	18,244	12,955	1,772	3,517
Populations under 25,000.....	22,520	16,975	16,130	845	2,464	2,353	111	3,081	92	27	3,081
Townships.....	3,675	2,785	2,784	1	720	716	4	170	5,389	---	51
School districts.....	74,946	35,095	35,095	---	33,262	32,533	729	6,589	---	---	1,200
Special districts.....	164	164	164	---	---	---	---	---	---	---	---
MINNESOTA.....	307,829	212,539	116,720	95,819	71,600	48,379	23,221	23,690	14,802	1,631	7,257
State.....	136,276	103,351	10,913	92,438	22,364	---	22,364	10,561	7,925	---	2,636
Counties.....	59,245	32,364	32,126	238	24,993	24,849	144	1,888	1,557	---	210
Cities.....	58,260	43,598	40,471	3,127	5,830	5,493	337	8,832	2,932	1,510	4,390
Populations over 25,000.....	42,910	32,263	30,185	2,078	5,370	5,302	68	5,277	2,932	1,510	635
Populations under 25,000.....	15,350	11,335	10,286	1,049	460	191	269	3,555	---	---	3,555
Townships.....	6,259	5,650	5,634	16	424	48	376	185	164	---	21
School districts.....	47,354	27,576	27,576	---	17,989	17,989	---	1,789	1,789	---	---
Special districts.....	435	---	---	---	---	---	---	435	435	---	---
MISSISSIPPI ¹	116,915	76,304	29,596	46,708	32,449	19,720	12,729	8,162	4,421	583	3,158
State.....	60,913	46,415	2,674	43,741	11,480	---	11,480	3,018	2,723	---	295
Counties.....	37,221	18,042	15,643	2,399	17,233	17,230	3	1,946	1,294	---	652
Cities.....	14,200	9,897	9,329	568	2,234	1,460	774	2,069	57	125	1,887
Populations over 25,000.....	3,237	2,365	2,182	183	454	414	40	418	57	125	236
Populations under 25,000.....	10,963	7,532	7,147	385	1,780	1,046	734	1,651	---	---	1,651
School districts.....	15,316	7,290	7,290	---	7,995	5,774	2,221	31	---	---	31
Special districts.....	1,759	657	657	---	4	4	---	1,098	347	458	293
MISSOURI.....	271,917	204,830	90,402	114,429	49,313	21,721	27,592	17,774	8,374	981	8,419
State.....	136,693	106,005	4,721	101,284	26,283	---	26,283	4,405	4,360	---	45
Counties.....	19,043	16,847	16,371	12,647	360	274	88	1,836	1,116	---	720
Cities.....	52,165	45,586	32,939	10,967	1,033	423	610	5,546	2,342	320	2,884
Populations over 25,000.....	44,409	39,330	28,363	10,967	761	337	424	4,318	2,342	320	1,656
Populations under 25,000.....	7,756	6,256	4,576	1,680	272	86	186	1,228	---	---	1,228
Townships.....	1,669	1,562	1,541	21	30	---	30	77	48	22	7
School districts.....	58,936	32,735	32,735	---	21,521	20,995	526	4,680	---	---	4,680
Special districts.....	3,411	2,095	2,095	---	86	29	57	1,230	508	639	83
MONTANA.....	63,638	43,536	27,001	16,535	13,224	3,412	9,812	6,878	3,148	368	3,362
State.....	27,380	17,225	2,503	14,722	7,098	---	7,098	3,057	1,244	---	1,813
Counties.....	15,094	13,828	12,341	1,487	327	285	42	939	934	---	5
Cities.....	5,593	3,582	3,256	326	169	38	131	1,842	274	36	1,532
Populations over 25,000.....	1,795	1,125	1,023	102	83	15	68	587	274	36	277
Populations under 25,000.....	3,798	2,457	2,233	224	86	23	63	1,255	---	---	1,255
School districts.....	14,438	8,808	8,808	---	5,630	3,089	2,541	---	---	---	---
Special districts.....	1,133	93	93	---	---	---	---	1,040	696	332	12
NEBRASKA.....	102,166	68,319	44,860	23,459	23,608	13,748	9,860	10,239	8,091	418	1,730
State.....	38,685	25,679	5,822	19,857	9,541	---	9,541	3,465	3,450	---	15
Counties.....	26,853	13,082	10,845	2,237	12,034	12,026	8	1,737	1,421	52	264
Cities.....	13,978	11,960	10,602	1,358	231	219	12	1,787	696	190	901
Populations over 25,000.....	7,003	5,990	4,977	1,013	72	72	---	941	696	190	55
Populations under 25,000.....	6,975	5,970	5,625	345	159	147	12	846	---	---	846
Townships.....	897	866	859	7	11	---	11	20	20	---	---
School districts.....	20,615	16,504	16,504	---	1,614	1,503	111	2,497	1,948	---	549
Special districts.....	1,138	228	228	---	177	---	177	733	556	176	1

See footnotes at end of table.

TABLE 6.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousand

STATE AREA AND TYPE OF GOVERNMENT	Total	TAXES			AID RECEIVED FROM OTHER GOVERNMENTS			EARNINGS AND MISCELLANEOUS			
		Total	Property	Other	Total	State	Other	Total	Charges for current services	Special assessments	Other and undistributed
NEVADA 1.....	\$20,097	\$12,173	\$6,533	\$5,640	\$6,313	\$652	\$5,661	\$1,611	\$1,127	—	\$484
State.....	10,857	6,058	1,388	4,670	4,565	—	4,565	284	208	—	26
Countries.....	5,996	4,692	4,237	455	477	394	85	827	725	—	102
Cities.....	1,405	1,285	770	515	16	—	16	104	—	—	104
Populations under 25,000.....	1,405	1,285	770	515	16	—	16	104	—	—	104
School districts.....	3,116	—	—	—	2,570	531	2,039	546	50	—	496
Special districts.....	317	138	138	—	—	—	—	179	171	—	8
NEW HAMPSHIRE.....	51,327	41,251	23,826	17,425	6,035	1,500	4,535	4,041	2,166	—	1,875
State.....	24,217	17,530	1,011	16,519	4,413	—	4,413	2,274	1,119	—	1,155
Countries.....	3,603	3,348	3,348	—	—	—	—	255	250	—	5
Cities.....	8,968	8,062	7,608	454	349	297	52	557	272	—	285
Populations over 25,000.....	5,318	5,010	4,730	280	2	—	2	306	236	—	70
Populations under 25,000.....	3,650	3,052	2,878	174	347	297	50	251	36	—	215
Towns.....	8,945	7,686	7,280	406	856	786	70	403	113	—	290
School districts.....	5,105	4,557	4,311	46	417	—	—	331	191	—	140
Special districts.....	489	268	268	—	—	—	—	221	221	—	—
NEW JERSEY.....	561,110	463,335	290,706	172,629	64,842	45,570	19,272	32,933	20,101	251	12,581
State.....	202,685	176,646	26,396	150,250	17,973	—	17,973	8,066	7,259	—	807
Countries.....	63,359	47,964	47,941	23	9,851	9,833	18	5,544	4,556	—	888
Cities.....	196,226	166,844	149,084	17,760	17,421	17,392	29	11,961	2,837	179	8,945
Populations over 25,000.....	148,775	126,935	114,917	12,018	15,949	15,929	20	5,891	2,837	179	2,875
Populations under 25,000.....	47,451	39,909	34,167	5,742	1,472	1,463	9	6,070	—	—	6,070
Townships.....	20,395	18,516	13,920	4,596	828	757	71	1,051	352	28	673
School districts.....	78,399	53,365	53,365	—	18,769	17,588	1,181	6,265	4,997	—	1,268
Special districts.....	46	—	—	—	—	—	—	46	—	—	—
NEW MEXICO.....	42,097	27,190	9,162	18,028	12,190	7,176	5,014	2,717	1,671	510	536
State.....	25,937	19,937	2,485	17,452	4,864	—	4,864	1,136	1,062	—	74
Countries.....	4,133	2,712	2,603	109	1,101	951	150	320	224	—	96
Cities.....	2,215	1,551	1,092	459	305	305	—	359	11	—	348
Populations over 25,000.....	660	592	452	140	39	39	—	29	11	—	18
Populations under 25,000.....	1,555	959	640	319	266	266	—	330	—	—	330
School districts.....	8,927	2,990	2,982	8	5,920	5,920	—	17	8	—	9
Special districts.....	885	—	—	—	—	—	—	885	366	510	9
NEW YORK 1.....	2,008,054	1,583,424	846,468	736,956	353,874	290,312	63,562	70,756	43,291	9,387	18,078
State.....	720,306	646,061	2,224	643,837	56,369	—	56,369	17,876	14,119	—	3,757
Countries.....	140,051	91,138	91,103	35	41,180	38,843	2,337	7,733	7,227	—	506
Cities.....	926,757	707,538	622,955	84,683	185,481	180,926	4,555	33,738	15,568	8,575	9,595
Populations over 25,000.....	873,247	664,723	582,285	82,438	178,546	174,546	4,000	29,978	15,568	8,575	5,835
Populations under 25,000.....	53,510	42,815	42,815	2,245	6,935	6,380	555	3,760	—	—	3,760
Towns.....	53,279	45,018	36,631	8,387	3,584	3,283	301	4,677	2,683	170	1,824
School districts.....	160,919	89,464	89,450	14	67,119	67,119	(2)	4,336	1,954	—	2,382
Special districts.....	7,562	4,205	4,205	—	300	300	—	3,057	2,401	642	14

	197,190	159,257	45,744	113,513	22,990	7,938	15,052	14,943	8,278	963	5,702
NORTH CAROLINA.....											
State.....	132,662	112,808	2,786	110,022	13,781	7,416	13,781	6,073	5,282	---	791
Counties.....	39,701	28,579	26,640	1,939	7,695	---	279	3,427	1,880	50	1,497
Cities.....	24,618	17,754	16,202	1,552	1,479	522	957	5,385	1,072	899	3,414
Populations over 25,000.....	13,873	9,585	8,873	712	1,255	425	830	2,943	1,072	899	972
Populations under 25,000.....	10,835	8,169	7,329	840	224	97	127	2,442	---	---	2,442
Special districts.....	209	116	116	---	35	---	35	58	44	14	---
NORTH DAKOTA.....											
State.....	60,539	44,247	29,081	15,166	12,094	5,851	6,243	4,198	2,086	220	1,892
Counties.....	26,593	19,449	4,684	14,765	5,624	---	5,624	1,520	1,426	---	94
Cities.....	12,996	9,450	9,412	38	2,603	2,603	---	943	232	---	711
Populations over 25,000.....	3,479	2,305	1,948	357	9	8	1	1,165	120	189	856
Populations under 25,000.....	785	470	410	60	---	---	---	315	120	189	6
Townships.....	2,694	1,835	1,538	297	9	8	1	850	---	---	950
School districts.....	1,591	1,559	1,553	6	27	---	27	5	2	---	3
Special districts.....	15,654	11,289	11,289	---	3,831	3,240	591	534	306	---	228
OHIO ¹	226	195	195	---	---	---	---	31	---	31	---
State.....	734,083	506,456	207,708	298,748	167,042	122,668	44,374	60,585	30,462	8,835	21,288
Counties.....	358,380	301,448	7,343	294,105	41,582	---	41,582	15,350	6,050	---	9,300
Cities.....	87,460	36,190	35,355	835	36,762	35,869	893	14,508	9,400	3,008	2,100
Populations over 25,000.....	133,022	75,072	71,286	3,786	33,420	32,875	545	24,530	11,995	2,897	9,638
Populations under 25,000.....	106,482	61,762	59,026	2,736	25,790	25,438	352	18,860	11,995	2,897	4,238
Townships.....	26,540	13,310	12,260	1,050	7,630	7,437	198	5,600	---	---	5,600
School districts.....	9,294	4,438	4,416	22	3,597	3,506	91	259	186	31	42
Special districts.....	141,403	88,360	88,360	---	50,770	50,349	421	2,273	2,273	---	---
OKLAHOMA.....	6,148	1,541	1,541	---	911	69	842	3,696	558	2,899	233
State.....	171,805	116,910	35,662	81,248	45,905	24,108	21,797	8,990	4,033	469	4,489
Counties.....	103,668	80,291	30	80,261	20,056	---	20,056	3,321	2,728	---	593
Cities.....	20,892	11,821	11,820	1	8,054	8,054	---	1,017	743	238	36
Populations over 25,000.....	16,274	9,726	8,740	986	1,907	1,829	78	4,871	562	271	3,778
Populations under 25,000.....	5,959	5,068	4,428	640	515	515	---	1,376	562	331	583
School districts.....	9,245	4,658	4,312	346	1,392	1,314	78	3,195	---	---	3,195
Special districts.....	31,041	15,072	15,072	---	15,888	14,225	1,663	81	---	---	81
OREGON.....											
State.....	121,681	85,739	38,891	46,848	22,292	4,100	18,192	13,650	6,617	934	6,099
Counties.....	64,973	45,464	---	45,464	13,490	---	13,490	6,019	2,444	---	3,575
Cities.....	18,648	14,321	14,228	93	3,058	3,058	---	1,269	1,090	---	179
Populations over 25,000.....	14,978	12,113	10,822	1,291	589	485	104	2,276	421	608	1,247
Populations under 25,000.....	9,702	8,158	7,437	721	168	168	---	1,376	421	609	347
School districts.....	5,276	3,955	3,385	570	421	317	104	900	---	---	900
Special districts.....	20,609	13,347	13,347	---	5,126	557	4,569	2,136	1,474	---	532
PENNSYLVANIA.....	2,473	494	494	---	29	---	29	1,950	1,168	326	436
State.....	936,469	749,643	329,412	420,231	131,344	71,010	60,334	55,482	24,131	2,262	29,039
Counties.....	491,635	400,530	17,922	382,608	58,725	---	58,725	32,380	12,826	---	19,554
Cities.....	70,659	52,536	49,860	2,676	10,615	10,535	80	7,508	5,974	1,100	534
Populations over 25,000.....	159,245	137,748	104,764	32,964	7,790	6,792	998	13,707	4,840	733	8,134
Populations under 25,000.....	126,786	111,583	81,549	30,034	6,441	5,592	849	8,762	4,840	733	3,139
Townships.....	32,459	26,165	23,235	2,930	1,349	1,200	149	4,945	---	---	4,945
School districts.....	19,864	13,413	11,430	1,983	4,564	4,033	531	1,887	541	429	817
Special districts.....	195,066	145,418	145,416	---	49,650	49,650	---	---	---	---	---

See footnotes at end of table.

TABLE 6.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	TAXES			AID RECEIVED FROM OTHER GOVERNMENTS			EARNINGS AND MISCELLANEOUS			
		Total	Property	Other	Total	State	Other	Total	Charges for current services	Special assess- ments	Other and undis- tributed
RHODE ISLAND.....	\$76,396	\$64,532	\$30,900	\$33,632	\$9,051	\$5,208	\$3,843	\$2,813	\$2,096	\$212	\$505
	36,827	32,341	---	32,341	3,452	---	3,452	1,034	948	---	86
	28,966	23,751	22,834	917	4,020	3,696	324	1,195	754	62	379
	28,966	23,751	22,834	917	4,020	3,696	324	1,195	754	62	379
	10,557	8,405	8,031	374	1,578	1,512	66	574	384	150	40
	46	35	35	---	1	---	1	10	10	---	---
	112,430	78,290	26,642	51,648	27,364	18,005	9,359	6,776	3,844	188	2,744
SOUTH CAROLINA.....	62,881	51,263	1,526	49,737	8,794	---	8,794	2,824	2,762	---	62
	18,132	8,992	8,739	253	7,392	7,104	288	1,748	782	---	966
	9,860	7,412	5,993	1,419	600	478	122	1,848	133	180	1,535
	4,754	3,572	3,077	495	446	389	57	736	133	180	423
	5,106	3,840	2,916	924	154	89	65	1,112	---	---	1,112
	21,059	10,307	10,068	239	10,578	10,423	155	174	---	---	174
	498	316	316	---	---	---	---	182	187	8	7
SOUTH DAKOTA.....	55,504	39,774	23,782	15,992	10,066	3,659	6,407	5,664	3,420	223	2,021
	23,327	15,543	279	15,264	5,953	---	5,953	1,831	1,620	---	211
	11,026	8,385	7,942	443	1,373	1,370	3	1,268	169	55	1,044
	4,794	3,838	3,553	285	67	42	25	889	30	94	765
	1,025	717	677	40	5	5	---	303	30	94	179
	3,769	3,121	2,876	245	62	37	25	586	---	---	586
	1,323	1,195	1,195	---	125	---	125	3	2	---	1
TENNESSEE.....	14,516	10,735	10,735	---	2,548	2,247	301	1,233	1,233	---	---
	518	78	78	---	---	---	---	440	366	74	---
	168,353	117,807	46,735	71,072	40,100	20,376	19,724	10,446	6,721	125	3,599
	86,217	66,296	1,317	64,979	15,922	---	15,922	3,939	3,772	---	227
	48,997	27,970	24,034	3,936	17,765	17,288	477	3,262	1,967	1	1,294
	33,037	23,541	21,384	2,157	6,413	3,088	3,325	3,083	880	125	2,078
	25,703	18,518	16,896	1,622	5,203	2,540	2,663	1,982	880	125	977
TEXAS.....	7,334	5,023	4,488	535	1,210	548	662	1,101	---	---	1,101
	---	---	---	---	---	---	---	---	---	---	---
	102	---	---	---	---	---	---	102	102	---	---
	425,650	294,869	148,924	145,945	96,211	58,983	37,232	34,570	21,412	718	12,440
	199,521	156,152	23,184	132,968	34,151	---	34,151	9,218	7,897	---	1,321
	67,283	43,054	34,660	8,394	15,810	15,262	548	8,419	5,938	---	2,481
	65,858	50,930	46,347	4,583	4,814	3,513	1,301	10,114	2,968	96	7,050
UTAH.....	44,408	35,662	32,264	3,398	3,066	2,713	353	5,680	2,968	96	2,616
	21,450	15,268	14,083	1,185	1,748	800	948	4,434	---	---	4,434
	85,431	41,612	41,612	---	41,098	39,899	1,199	2,721	1,158	---	1,563
	7,557	3,121	3,121	---	338	309	29	4,098	3,451	622	25
	60,182	40,617	19,877	20,740	14,781	5,545	9,236	4,784	2,049	443	2,292
	35,968	24,022	4,066	19,956	9,159	---	9,159	2,787	1,469	---	1,318
	5,534	4,726	4,694	32	390	383	7	418	248	---	170
Populations over 25,000.....	6,633	4,971	4,219	752	411	341	70	1,251	269	280	702
	3,994	3,030	2,593	487	183	183	---	731	269	280	182
	2,639	1,891	1,626	265	228	158	70	520	---	---	520

School districts.....	11,825	6,898	6,898	4,821	4,821	4,821	104	2	102
Special districts.....	224	224	224	224	224	224	224	61	163
VERMONT.....									
State.....	16,757	15,127	562	12,565	3,096	3,096	534	598	156
Counties.....	50	44	44	194	211	211	3	3	---
Cities.....	5,109	4,284	4,070	184	211	211	634	94	---
Populations over 25,000.....	1,042	840	801	39	7	7	195	94	540
Populations under 25,000.....	4,067	3,424	3,289	155	204	204	439	94	101
Towns.....	7,625	6,156	6,076	80	1,257	1,257	212	180	439
School districts.....	620	410	410	101	101	101	109	98	22
Special districts.....	55	47	47	---	---	---	8	8	11
VIRGINIA.....									
State.....	176,106	120,331	43,762	76,569	31,942	31,942	23,833	9,607	14,094
Counties.....	104,476	75,452	4,884	70,568	12,300	12,300	16,724	7,955	8,769
Cities.....	32,282	16,317	16,032	285	13,513	13,513	2,452	---	2,452
Populations over 25,000.....	39,347	28,561	22,845	5,716	6,129	6,129	4,657	1,632	2,873
Populations under 25,000.....	31,297	23,061	18,790	4,271	4,794	4,794	3,442	1,632	1,632
Towns.....	8,050	5,500	4,055	1,445	1,335	1,335	1,215	---	1,215
Special districts.....	1	1	1	---	---	---	---	---	---
WASHINGTON.....									
State.....	234,968	149,340	44,342	104,998	62,643	62,643	22,985	8,327	12,275
Counties.....	138,713	105,891	4,618	101,273	23,748	23,748	9,074	3,592	5,682
Cities.....	26,041	15,891	15,769	122	8,642	8,642	3,508	3,175	330
Populations over 25,000.....	27,284	15,583	11,980	5,603	5,840	5,840	5,841	1,205	1,614
Populations under 25,000.....	20,662	12,002	9,305	2,697	4,048	4,048	4,614	1,205	1,614
Townships.....	6,602	3,581	2,675	906	1,794	1,794	1,227	---	1,227
School districts.....	78	62	62	---	2	2	14	13	1
Special districts.....	40,869	13,465	13,465	---	24,411	24,411	2,993	---	2,993
Special districts.....	2,003	448	448	---	---	---	1,555	542	247
WEST VIRGINIA.....									
State.....	138,314	95,823	28,593	69,230	30,583	30,583	11,908	4,832	6,940
Counties.....	87,484	67,594	196	67,398	11,538	11,538	8,352	3,330	5,022
Cities.....	11,548	7,593	7,433	160	2,648	2,648	1,307	1,113	194
Populations over 25,000.....	7,772	5,321	3,649	1,672	548	548	1,903	358	1,409
Populations under 25,000.....	4,086	2,886	1,929	967	297	297	893	358	399
School districts.....	3,686	2,425	1,720	705	251	251	1,010	---	1,010
Special districts.....	31,510	15,315	15,315	---	15,849	15,849	346	31	315
WISCONSIN¹.....									
State.....	372,253	243,799	131,448	112,351	91,810	91,810	36,644	28,259	7,241
Counties.....	151,180	122,908	14,421	108,487	18,803	18,803	9,469	8,553	916
Cities.....	81,773	58,581	38,155	428	30,526	30,526	12,686	12,429	229
Populations over 25,000.....	98,687	58,742	56,982	2,760	30,452	30,452	9,493	2,979	5,832
Populations under 25,000.....	68,227	42,168	40,337	1,831	20,332	20,332	5,727	2,979	2,066
Towns.....	30,460	16,574	15,645	929	10,120	10,120	3,766	---	3,766
School districts.....	20,294	11,630	10,952	678	7,450	7,450	1,214	607	159
Special districts.....	19,143	10,958	10,958	---	5,755	5,755	2,450	2,305	145
Special districts.....	5,476	3,308	3,308	---	---	---	2,168	2,142	---
WYOMING.....									
State.....	30,543	17,000	8,353	8,647	10,429	10,429	3,114	1,115	1,847
Counties.....	15,261	8,641	514	8,127	3,848	3,848	772	467	305
Cities.....	8,195	5,712	3,676	36	3,913	3,913	570	286	277
Populations over 25,000.....	2,869	1,736	1,356	380	28	28	1,105	---	1,105
Populations under 25,000.....	2,869	1,736	1,356	380	28	28	1,105	---	1,105
School districts.....	5,795	2,895	2,791	104	2,612	2,612	288	128	160
Special districts.....	423	16	16	---	28	28	379	252	---

¹Detail does not add to total, which excludes adjustments amounting to \$51,764 thousand total revenue in 8 States (Arizona, Georgia, Indiana, Mississippi, Nevada, New York, Ohio, and Wisconsin). ²Included in State aid. ³Data not segregable between independent and dependent school districts.

TABLE 7.—FEDERAL EXPENDITURE, BY MAJOR AGENCY OR PURPOSE: 1942

(Comprises general and special accounts. Excludes trust accounts, expenditure from postal revenue, and public debt payable from indefinite appropriations.)

In thousands

AGENCY OR PURPOSE	Total	War activities only	AGENCY OR PURPOSE	Total	War activities only
Total.....	1,333,385,613	\$26,980,017	National Housing Agency.....	\$311,716	\$301,603
Departmental ²	2,318,575	1,636,177	Federal Housing Administration...	6,040	—
Agriculture Department.....	796,684	676,439	Federal Public Housing Authority.	5,130	2,523
Commerce Department:			Other.....	300,546	299,081
Civil Aeronautics Authority....	127,141	96,905	Navy Department.....	8,766,849	8,766,849
Other.....	51,867	20,256	Post Office Department (deficiency)	18,309	—
Executive Office of the President:			Railroad Retirement Board.....	10,190	36
Office for Emergency Management	59,131	59,131	Selective Service System.....	32,697	32,697
Other.....	8,433	6,130	Tennessee Valley Authority.....	137,477	—
Independent offices and			Treasury Department (exclusive of		
Commissions.....	84,607	10,772	departmental above).....	1,366,739	—
Interior Department.....	118,530	8,597	Interest on the public debt.....	1,260,105	—
Judicial.....	11,240	—	Refunds of taxes:		
Justice Department.....	83,825	18,460	Customs.....	19,164	—
Labor Department.....	24,503	1,173	Internal Revenue.....	54,427	—
Legislative Branch.....	27,393	—	Processing tax on farm products	22,071	—
Post Office Department (credit)...	(437)	—	Reimbursement of expenses		
State Department.....	32,755	3,806	under sec. 201-f Social Security		
Treasury Department.....	892,902	734,507	Act (credit).....	(26,766)	—
Agriculture Department (exclusive			Commodity Credit Corporation,		
of departmental above).....	1,101,984	23,960	Restoration of capital impairment	1,637	—
Agricultural Conservation and			Federal land banks.....	26,493	—
Adjustment Administration.....	921,954	—	Federal Farm Mortgage Corporation	9,608	—
Agricultural Marketing			United States Maritime Commission..	972,823	972,823
Administration.....	6,365	4,693	Veterans' Administration.....	555,892	—
Farm Credit Administration.....	62,627	—	War Department.....	15,104,265	14,866,150
Farm Security Administration.....	86,678	19,267	Panama Canal.....	64,394	28,290
Farm Tenant Act.....	5,798	—	River and harbor work and		
Forest roads and trails.....	9,989	—	flood control.....	202,011	—
Rural Electrification			War activities.....	14,837,860	14,837,860
Administration.....	8,573	—	War Shipping Administration.....	139,938	139,938
Federal Security Agency.....	949,789	160,529	Revolving funds (net).....	18,945	—
Civilian Conservation Corps.....	158,856	—	Farm Credit Administration.....	8,126	—
National Youth Administration....	127,789	42,777	Public Works:		
Social Security Board.....	473,308	1,387	Loans and grants to State and		
Other.....	189,836	116,366	local governments.....	10,819	—
Federal Works Agency.....	1,139,820	78,941	Transfers to trust accounts.....	253,645	—
Public Buildings Administration..	67,759	9,668	Federal contribution to District		
Public Roads Administration.....	114,463	11,932	of Columbia (United States share)	6,000	—
Public Works Administration.....	25,112	—	Government employees' retirement		
Work Projects Administration.....	874,801	28	fund (United States share)....	102,885	—
Other.....	57,684	57,312	Railroad retirement account.....	140,850	—
Interior Department (exclusive of			Railroad unemployment insurance		
departmental above):			administration fund.....	3,910	—
Reclamation projects.....	91,307	313	Debt retirements.....	94,418	—
			District of Columbia.....	236	—

SOURCE: United States Treasury Department, Combined Statement of Receipts, Expenditures, and Balances of the United States Government: For the Fiscal Year Ended June 30, 1942, pp. 12-13.

NOTE: Because of rounding, detail does not necessarily add to totals.

¹Varies from the \$34,320 million shown as Federal expenditure in table 2 because of (a) the inclusion of \$94 million for debt retirement and (b) the omission by the United States Treasury of the following items: \$926 million for transfers to the Old-Age and Survivors' Insurance Trust Fund, \$76 million for transfers to the Railroad Unemployment Insurance Trust Fund, and \$27 million for administration of old-age and survivors' insurance.²Additional expenditures in these accounts shown under subsequent classifications.

TABLE 8.—GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, INCLUSIVE AND EXCLUSIVE OF AID PAYMENTS: 1942

In thousands

STATE	Total	Aid payments	Total less aid payments	STATE	Total	Aid payments	Total less aid payments
Total.....	¹ \$13,007,650	\$1,810,140	¹ \$11,197,510	Montana.....	\$59,971	\$4,842	\$55,129
Alabama.....	141,095	26,440	114,655	Nebraska.....	96,739	14,006	82,733
Arizona.....	57,912	11,456	46,456	Nevada.....	18,290	1,001	17,289
Arkansas.....	78,358	10,111	68,247	New Hampshire.....	48,084	2,133	45,951
California.....	1,097,919	196,371	901,548	New Jersey.....	546,408	52,803	493,605
Colorado.....	151,449	28,796	102,653	New Mexico.....	41,246	4,993	36,253
Connecticut.....	191,758	7,487	184,271	New York.....	2,164,144	299,676	1,864,468
Delaware.....	24,104	5,316	18,788	North Carolina.....	179,206	40,110	139,096
District of Columbia...	61,717	-----	61,717	North Dakota.....	61,524	4,906	56,618
Florida.....	183,667	26,278	157,389	Ohio.....	699,347	137,476	561,871
Georgia.....	148,380	21,529	126,851	Oklahoma.....	166,037	22,771	143,266
Idaho.....	50,254	6,722	43,532	Oregon.....	119,970	7,430	112,540
Illinois.....	775,616	72,278	703,338	Pennsylvania.....	954,379	90,480	863,899
Indiana.....	309,510	54,574	254,936	Rhode Island.....	79,033	5,197	73,836
Iowa.....	235,508	33,504	202,004	South Carolina.....	114,191	18,578	95,613
Kansas.....	151,544	25,175	126,369	South Dakota.....	52,374	2,428	49,946
Kentucky.....	135,499	10,741	124,758	Tennessee.....	161,172	20,686	140,486
Louisiana.....	204,820	33,793	171,027	Texas.....	435,455	60,275	375,180
Maine.....	70,415	6,909	63,506	Utah.....	56,292	5,799	50,493
Maryland.....	162,084	20,866	141,218	Vermont.....	51,081	2,522	48,559
Massachusetts.....	551,963	89,112	462,851	Virginia.....	162,457	19,968	142,489
Michigan.....	589,507	93,753	495,754	Washington.....	211,538	21,220	190,318
Minnesota.....	298,258	46,727	251,531	West Virginia.....	142,593	20,054	122,539
Mississippi.....	105,770	17,833	87,937	Wisconsin.....	347,494	75,346	272,148
Missouri.....	265,173	23,878	241,295	Wyoming.....	31,586	5,991	25,595

¹Includes \$4,759 thousand of estimated capital outlay, which is not shown by State.

TABLE 9.—GENERAL EXPENDITURE FOR OPERATION OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undistributed
			Total	Police	Fire	Other						
Total ¹	\$7,184,168	\$724,005	\$757,218	\$386,056	\$230,568	\$140,594	\$799,513	\$188,388	\$578,062	\$1,219,200	\$2,223,627	2 \$694,155
State.....	1,862,203	170,551	122,066	37,212	1,261	83,593	251,503	-----	287,026	510,760	243,305	3 276,992
Counties.....	1,238,582	249,118	57,542	38,650	(4)	18,892	242,941	2,353	119,505	391,370	82,025	5 93,828
Cities.....	2,287,690	212,471	547,186	299,453	215,735	31,998	219,799	166,088	154,640	275,034	503,778	208,744
Populations over 25,000.....	1,914,243	158,287	453,837	246,226	180,330	27,281	134,759	134,273	142,939	263,814	461,082	165,252
Populations under 25,000.....	373,447	54,184	93,349	53,227	35,405	4,717	85,040	31,765	11,701	11,220	42,696	43,492
Townships and towns.....	293,578	36,971	24,512	10,741	10,403	3,368	81,841	6,470	6,407	42,036	81,600	13,741
School districts.....	1,486,374	54,894	-----	-----	-----	-----	-----	-----	9,142	-----	1,359,728	62,610
Special districts.....	66,976	-----	5,912	-----	3,169	2,743	3,529	15,512	1,465	-----	-----	6 40,558
Total.....	100.0	10.1	10.5	5.4	3.2	2.0	11.1	2.6	8.0	17.0	31.0	9.7
States.....	100.0	9.2	6.6	2.0	0.1	4.5	13.5	-----	15.4	27.4	13.1	14.9
Counties.....	100.0	20.1	4.6	3.1	-----	1.5	19.6	0.2	9.7	31.6	6.6	7.6
Cities.....	100.0	9.3	23.9	13.1	9.4	1.4	9.6	7.3	6.8	12.0	22.0	9.1
Populations over 25,000.....	100.0	8.3	23.7	12.9	9.4	1.4	7.0	7.0	7.5	13.8	24.1	8.6
Populations under 25,000.....	100.0	14.5	25.1	14.3	9.5	1.3	22.8	8.5	3.1	3.0	11.4	11.6
Townships and towns.....	100.0	12.6	8.3	3.7	3.5	1.1	27.9	2.2	2.2	14.3	27.8	4.7
School districts.....	100.0	3.7	-----	-----	-----	-----	-----	-----	0.6	-----	91.5	4.2
Special districts.....	100.0	-----	8.8	-----	4.7	4.1	5.3	23.2	2.2	-----	-----	60.6
ALABAMA.....	73,294	7,954	6,250	3,524	1,615	1,111	11,564	1,207	4,066	5,852	26,642	9,759
State.....	20,992	2,665	1,662	807	21	834	3,544	-----	2,483	908	4,767	4,963
Counties.....	16,793	3,231	663	511	(4)	152	6,237	54	1,076	4,619	40	873
Cities.....	12,835	1,372	3,925	2,206	1,594	125	1,783	1,153	489	325	2,497	1,291
Populations over 25,000.....	9,047	722	2,712	1,360	1,240	112	773	707	419	281	2,485	948
Populations under 25,000.....	3,788	650	1,213	846	354	13	1,010	446	70	44	12	343
School districts.....	22,674	686	-----	-----	-----	-----	-----	-----	18	-----	19,338	2,632
ARIZONA ¹	31,439	3,648	2,152	1,307	502	343	3,214	438	1,619	6,512	8,311	5,545
State.....	13,808	1,098	434	185	-----	249	1,708	-----	855	6,289	1,710	1,714
Counties.....	5,154	1,594	562	538	(4)	24	906	11	692	154	869	366
Cities.....	3,342	500	1,132	584	478	70	600	427	72	69	4	538
Populations over 25,000.....	2,356	357	788	380	342	66	324	317	41	67	-----	462
Populations under 25,000.....	986	143	344	204	136	4	276	110	31	2	4	76
School districts.....	8,722	456	-----	-----	-----	-----	-----	-----	-----	-----	6,338	1,928
Special districts.....	1,023	-----	24	-----	24	-----	-----	-----	-----	-----	-----	999
ARKANSAS.....	41,638	4,937	2,657	1,384	619	654	6,178	273	3,345	4,847	13,806	5,595
State.....	19,952	1,978	608	263	6	339	3,178	-----	2,962	4,682	3,654	2,890
Counties.....	5,378	1,824	414	410	(4)	4	2,242	12	204	147	-----	535
Cities.....	3,260	487	1,347	711	613	23	697	246	179	18	2	284
Populations over 25,000.....	1,320	128	538	242	278	18	195	138	123	13	-----	190
Populations under 25,000.....	1,940	359	814	469	340	5	502	108	56	5	2	94
School districts.....	12,478	648	-----	-----	-----	-----	-----	-----	-----	-----	10,150	1,680
Special districts.....	570	-----	288	-----	-----	288	61	15	-----	-----	-----	206

	552,844	52,477	66,852	28,720	18,306	19,826	46,794	8,842	42,975	107,243	169,631	58,030
CALIFORNIA.....												
State.....	91,488	19,043	12,163	3,387	110	8,666	12,426	-----	14,683	3,513	14,446	21,214
Counties.....	176,994	21,654	10,835	4,167	(*)	6,668	17,683	-----	21,956	94,086	667	10,103
Cities.....	124,954	12,857	43,056	21,166	17,492	4,398	16,324	8,543	5,933	9,634	12,678	15,929
Populations over 25,000.....	101,906	9,550	34,836	17,039	14,888	2,909	10,810	6,625	5,747	9,455	11,540	13,343
Populations under 25,000.....	23,048	3,307	8,220	4,127	2,604	1,489	5,514	1,918	186	179	1,138	2,586
School districts.....	150,163	4,923	-----	-----	-----	-----	-----	-----	-----	-----	141,840	3,400
Special districts.....	9,245	-----	798	-----	704	94	361	299	403	-----	-----	7,384
COLORADO.....												
State.....	80,480	7,723	4,746	2,290	1,557	899	9,123	682	5,000	24,485	20,620	8,101
Counties.....	15,506	1,855	1,061	361	-----	700	2,809	-----	2,983	473	3,514	2,811
Cities.....	27,297	3,311	249	229	(*)	20	4,250	-----	869	17,057	13	1,548
Populations over 25,000.....	18,108	1,821	3,420	1,700	1,542	178	1,986	659	1,034	6,955	101	2,132
Populations under 25,000.....	15,271	1,362	2,676	1,249	1,293	134	1,209	543	989	6,951	1	1,540
School districts.....	2,837	459	744	451	249	44	777	116	45	4	100	592
Special districts.....	19,174	736	-----	-----	-----	-----	-----	-----	114	-----	-----	1,332
CONNECTICUT.....												
State.....	122,499	11,518	14,515	7,159	4,265	3,091	14,089	2,637	9,859	19,022	39,929	10,930
Counties.....	41,050	3,728	2,991	1,121	-----	1,870	7,203	-----	7,750	9,756	3,898	5,724
Cities.....	2,151	228	449	449	(*)	-----	-----	21	-----	1,257	3	193
Populations over 25,000.....	48,002	3,567	8,688	4,199	3,656	833	3,595	1,605	1,789	5,074	20,101	3,583
Populations under 25,000.....	40,782	2,939	8,308	4,021	3,485	802	2,760	1,573	1,701	4,324	16,056	3,121
Towns.....	7,280	628	380	178	171	31	835	32	88	750	4,045	462
School districts.....	29,124	3,965	2,073	1,390	295	398	3,282	406	306	2,935	14,961	1,296
Special districts.....	1,118	30	-----	-----	-----	-----	-----	-----	14	-----	1,066	8
DELAWARE.....												
State.....	11,692	1,397	1,533	860	396	277	1,337	475	1,535	1,146	2,470	1,799
Counties.....	5,635	634	441	262	-----	179	1,025	-----	1,333	553	729	920
Cities.....	2,141	469	134	78	(*)	56	25	121	150	563	-----	679
Populations over 25,000.....	3,777	294	958	520	396	42	287	354	52	30	1,602	200
Populations under 25,000.....	3,338	194	833	428	367	38	147	306	52	18	1,602	186
School districts.....	439	100	125	92	29	4	140	48	-----	12	-----	14
DISTRICT OF COLUMBIA.....												
City with population over 25,000.....	41,485	2,723	7,470	4,290	2,342	838	1,960	2,270	6,600	3,533	11,357	5,572
FLORIDA.....												
State.....	98,966	14,050	12,276	7,231	2,815	2,230	11,593	2,960	7,481	11,294	24,998	14,314
Counties.....	34,993	2,743	2,340	952	-----	1,388	4,485	-----	3,562	9,897	5,035	6,931
Cities.....	17,667	7,473	2,740	2,487	(*)	253	3,707	-----	1,283	1,010	-----	1,454
Populations over 25,000.....	24,689	3,724	7,196	3,792	2,815	589	3,305	2,960	2,630	387	-----	4,587
Populations under 25,000.....	15,856	1,969	4,834	2,432	1,950	452	1,845	1,940	2,219	301	-----	2,748
School districts.....	8,833	1,755	2,362	1,360	865	137	1,460	1,020	311	86	-----	1,839
Special districts.....	20,831	110	-----	-----	-----	-----	-----	-----	86	-----	19,963	672
GEORGIA ¹												
State.....	85,170	9,563	8,675	5,005	2,437	1,233	9,143	2,767	7,195	11,225	29,097	7,505
Counties.....	27,713	2,771	1,531	689	14	828	2,239	-----	4,031	8,452	5,214	3,475
Cities.....	17,572	4,692	1,283	1,072	(*)	211	4,248	54	1,125	2,556	1,803	1,811
Populations over 25,000.....	22,262	2,036	5,861	3,244	2,423	194	2,631	2,713	2,010	217	5,067	1,727
Populations under 25,000.....	14,923	1,171	3,894	1,977	1,725	192	1,151	1,403	1,844	143	4,260	1,057
School districts.....	7,339	865	1,967	1,267	698	2	1,480	1,310	166	74	807	670
Special districts.....	24,251	64	-----	-----	-----	-----	-----	-----	29	-----	23,667	491
	26	-----	-----	-----	-----	-----	25	-----	-----	-----	-----	1

See footnotes at end of table.

CENSUS OF GOVERNMENTS: 1942

TABLE 9.—GENERAL EXPENDITURE FOR OPERATION OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undistributed
			Total	Police	Fire	Other						
IDAHO.....	\$29,551	\$2,510	\$1,546	\$921	\$360	\$265	\$4,575	\$419	\$1,069	\$5,349	\$8,865	\$5,218
State.....	10,799	680	392	178	---	214	1,814	---	743	4,473	692	2,005
Counties.....	4,716	1,385	266	235	(4)	31	1,175	256	371	823	167	864
Cities.....	3,215	365	888	508	360	20	855	163	27	53	---	743
Populations over 25,000.....	417	36	161	71	81	9	82	8	8	1	---	95
Populations under 25,000.....	2,798	329	727	437	279	11	773	155	19	52	---	1,863
School districts.....	8,207	80	---	---	---	---	---	---	26	---	---	---
Special districts.....	2,614	---	---	---	---	---	731	---	---	---	8,006	---
ILLINOIS.....	452,948	50,366	49,954	27,923	12,784	9,247	36,671	21,075	31,747	82,961	134,031	46,143
State.....	115,130	10,286	8,967	2,319	151	6,497	8,084	---	16,638	41,204	14,413	15,538
Counties.....	52,010	18,315	1,791	1,433	(4)	358	8,644	17	6,978	12,863	310	3,092
Cities.....	110,913	12,890	98,701	24,170	12,502	2,029	13,703	11,199	6,199	20,321	2	7,998
Populations over 25,000.....	95,116	10,580	33,748	21,130	10,777	1,841	9,483	9,459	5,586	20,267	---	5,993
Populations under 25,000.....	15,797	2,310	4,953	3,040	1,725	188	4,220	1,740	613	54	2	1,905
Townships.....	19,598	3,743	25	1	20	4	5,984	35	991	8,573	1	246
School districts.....	128,453	5,132	---	---	---	---	---	---	583	---	119,305	3,433
Special districts.....	26,844	---	470	---	111	359	256	9,824	352	---	---	15,936
INDIANA 1	175,710	16,914	15,951	7,317	6,379	2,255	23,171	16,720	11,533	33,071	58,792	14,606
State.....	34,869	3,084	3,017	1,088	100	1,829	7,592	---	5,710	1,914	6,679	6,873
Counties.....	54,484	8,894	1,173	987	(4)	186	9,881	---	3,667	29,124	552	1,193
Cities.....	28,266	2,555	11,712	5,242	6,234	236	5,674	2,518	1,765	20	20	4,002
Populations over 25,000.....	20,309	1,535	9,299	4,092	4,994	213	3,384	1,853	1,437	3	---	2,748
Populations under 25,000.....	7,957	1,020	2,413	1,150	1,240	23	2,290	665	278	17	20	1,254
Townships.....	25,447	1,205	49	---	45	4	24	10	391	2,013	21,516	239
School districts.....	58,533	1,176	---	---	---	---	---	---	---	---	51,541	816
Special districts.....	3,774	---	---	---	---	---	---	815	---	---	---	2,959
IOWA.....	142,486	12,474	6,552	3,226	1,974	1,352	23,421	1,928	9,977	24,532	49,340	14,262
State.....	42,808	2,277	1,603	604	15	984	5,254	---	5,453	16,418	7,193	4,610
Counties.....	39,962	7,053	865	750	(4)	115	14,024	36	3,703	8,113	793	5,375
Cities.....	16,315	1,994	4,055	1,972	1,941	242	4,131	1,892	808	---	---	3,435
Populations over 25,000.....	8,313	805	3,016	1,275	1,538	203	1,668	956	150	---	---	1,718
Populations under 25,000.....	8,002	1,189	1,039	597	403	39	2,463	936	658	---	---	1,717
Townships.....	471	164	18	---	18	---	12	---	13	1	43	220
School districts.....	42,919	986	---	---	---	---	---	---	---	---	41,311	622
Special districts.....	11	---	11	---	---	11	---	---	---	---	---	---
KANSAS.....	94,630	9,177	4,834	2,107	1,721	1,006	14,873	597	4,099	17,966	32,953	10,137
State.....	22,401	2,699	1,081	246	28	807	4,902	---	3,075	554	6,522	3,568
Counties.....	31,529	3,618	260	226	(4)	34	5,283	12	152	17,302	1,355	3,547
Cities.....	9,794	1,536	3,390	1,634	1,626	130	1,886	560	342	110	4	1,966
Populations over 25,000.....	4,174	501	1,823	777	975	71	518	258	191	105	---	778
Populations under 25,000.....	5,620	1,035	1,567	857	651	59	1,368	302	151	5	4	1,188
Townships.....	3,572	610	103	1	67	35	2,802	25	---	---	14	18
School districts.....	27,101	714	---	---	---	---	---	---	524	---	25,058	805
Special districts.....	233	---	---	---	---	---	---	---	---	---	---	233

	77,628	9,826	5,862	3,094	1,831	957	9,701	1,307	5,192	9,918	29,001	6,801
KENTUCKY.....												
State.....	32,197	4,487	1,315	605	60	650	6,222	---	3,428	7,616	4,931	4,198
Counties.....	7,809	2,643	401	289	(4)	112	1,883	1	381	1,507	---	993
Cities.....	17,220	1,668	4,166	2,200	1,771	195	1,596	1,306	1,315	795	4,716	1,566
Populations over 25,000.....	13,668	919	3,067	1,572	1,341	154	929	1,038	1,219	740	4,716	1,040
Populations under 25,000.....	3,552	749	1,099	628	430	41	667	268	96	55	---	526
School districts.....	20,370	1,028	---	---	---	---	---	---	68	---	19,262	12
Special districts.....	32	---	---	---	---	---	---	---	---	---	---	32
LOUISIANA.....												
State.....	103,471	11,815	9,803	5,196	2,226	2,381	10,065	2,814	10,237	17,502	31,577	9,658
Parishes.....	48,339	5,125	1,688	605	52	1,031	3,987	---	8,869	17,056	6,794	4,820
Cities.....	10,715	2,799	2,304	1,849	(4)	455	3,748	86	255	186	50	1,287
Populations over 25,000.....	17,577	3,250	5,200	2,742	2,174	284	2,330	2,693	969	260	937	1,938
Populations under 25,000.....	15,035	2,732	4,370	2,222	1,899	249	1,755	2,311	924	247	937	1,759
School districts.....	2,542	518	830	520	275	35	575	382	45	13	---	179
Special districts.....	25,616	641	---	---	---	---	---	---	144	---	23,796	1,035
MAINE.....												
State.....	44,573	3,538	3,885	1,435	1,429	1,021	7,396	369	2,977	8,384	12,751	5,273
Counties.....	17,681	1,031	1,095	299	22	774	1,796	---	2,594	6,166	1,813	3,186
Cities.....	1,318	704	176	150	(4)	26	172	---	7	2	---	257
Populations over 25,000.....	12,626	913	1,992	919	981	92	1,987	254	286	1,221	4,563	1,410
Populations under 25,000.....	5,440	413	1,077	521	536	20	691	187	243	555	1,788	486
Townships and towns.....	7,186	500	915	398	445	72	1,296	67	43	666	2,775	924
Special districts.....	12,928	890	622	67	426	129	3,441	95	90	995	6,375	420
MARYLAND.....												
State.....	85,925	6,613	12,527	6,788	3,527	2,212	10,033	3,941	8,517	9,731	25,524	9,039
Counties.....	20,441	2,000	1,407	451	---	956	3,806	---	4,823	523	3,270	4,612
Cities.....	22,972	1,778	1,631	991	(4)	640	2,433	222	685	4,146	11,670	407
Populations over 25,000.....	41,819	2,835	9,344	5,346	3,382	616	3,794	3,429	3,009	5,062	10,584	3,762
Populations under 25,000.....	39,769	2,621	8,859	5,086	3,212	561	3,020	3,128	2,864	5,050	10,584	3,643
Special districts.....	2,050	214	485	260	170	55	774	301	145	12	---	119
MASSACHUSETTS.....												
State.....	326,036	28,107	44,537	19,604	17,633	7,300	26,769	10,227	33,316	66,086	81,772	35,222
Counties.....	50,967	8,149	4,718	1,360	55	3,303	5,013	---	16,889	2,564	3,284	10,350
Cities.....	9,410	4,121	210	60	(4)	150	572	---	1,899	83	426	2,099
Populations over 25,000.....	185,839	10,517	29,854	14,501	13,244	2,109	10,947	8,293	11,989	44,826	52,431	16,982
Populations under 25,000.....	174,852	10,037	28,294	13,871	12,414	2,009	9,977	7,993	11,719	42,226	48,531	16,075
Towns.....	10,987	480	1,560	630	830	100	970	300	270	2,600	3,900	907
Special districts.....	79,453	5,320	9,458	3,683	4,037	1,738	10,237	1,868	2,539	18,613	25,631	5,787
MICHIGAN.....												
State.....	338,141	32,829	35,383	19,789	10,758	4,836	40,116	10,510	33,886	55,917	99,226	30,274
Counties.....	92,994	6,367	4,811	1,426	39	3,346	7,949	---	15,402	34,207	11,835	12,423
Cities.....	60,989	11,562	1,909	1,544	(4)	365	21,014	174	8,147	14,052	438	3,693
Populations over 25,000.....	118,891	9,778	28,276	16,766	10,398	1,112	10,836	10,255	9,934	7,485	29,210	13,117
Populations under 25,000.....	102,016	6,922	23,743	14,336	8,423	984	5,791	9,090	9,192	7,315	29,010	10,943
Townships.....	16,875	2,846	4,533	2,430	1,975	128	5,045	1,165	742	170	200	2,174
School districts.....	3,077	1,790	387	53	321	13	317	81	78	173	---	251
Special districts.....	62,134	3,332	---	---	---	---	---	---	325	---	57,743	734
	56	---	---	---	---	---	---	---	---	---	---	56

See footnotes at end of table.

TABLE 9.—GENERAL EXPENDITURE FOR OPERATION OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undis-tributed
			Total	Police	Fire	Other						
MINNESOTA.....	\$171,651	\$13,995	\$11,679	\$5,049	\$3,469	\$3,161	\$24,897	\$2,932	\$11,524	\$31,693	\$56,140	\$18,791
State.....	36,503	2,559	3,303	607	58	2,638	7,673	-----	5,925	2,392	7,341	7,310
Counties.....	47,278	4,940	817	707	(4)	110	9,842	8	2,455	26,545	251	2,420
Cities.....	41,673	3,584	7,453	3,732	3,308	413	5,544	2,410	2,788	2,543	12,180	5,171
Populations over 25,000.....	30,173	1,709	5,213	2,437	2,483	293	2,539	1,440	1,983	2,213	12,118	2,958
Populations under 25,000.....	11,500	1,875	2,240	1,295	825	120	3,005	970	805	330	62	2,213
Townships.....	3,019	731	106	3	103	-----	1,838	32	9	213	-----	90
School districts.....	42,696	2,161	-----	-----	-----	-----	-----	482	347	-----	36,368	3,800
Special districts.....	482	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
MISSISSIPPI ¹	53,109	7,187	2,594	1,400	692	502	12,553	670	3,363	4,941	15,369	6,432
State.....	19,538	1,896	553	359	20	274	3,236	-----	2,653	4,130	4,206	2,764
Counties.....	25,354	3,266	196	195	(4)	1	7,943	-----	564	773	12,014	598
Cities.....	6,785	1,179	1,572	846	672	54	1,374	670	146	38	1,248	558
Populations over 25,000.....	2,161	178	437	228	189	20	183	236	21	4	948	154
Populations under 25,000.....	4,624	1,001	1,135	618	483	34	1,191	434	125	34	300	404
School districts.....	13,476	846	-----	-----	-----	-----	-----	-----	-----	-----	10,395	2,235
Special districts.....	450	-----	173	-----	-----	173	-----	-----	-----	-----	-----	277
MISSOURI.....	164,509	17,989	15,274	8,957	4,302	2,015	15,882	2,549	12,543	34,028	48,418	17,826
State.....	61,041	4,483	2,010	635	-----	1,375	6,623	-----	5,025	32,108	4,729	6,063
Counties.....	13,480	5,605	492	399	(4)	93	2,902	3	1,349	1,321	99	1,709
Cities.....	37,844	5,445	12,740	7,923	4,302	515	4,489	2,386	6,166	596	327	5,695
Populations over 25,000.....	31,204	4,235	10,985	6,920	3,585	480	2,999	1,886	5,701	561	77	4,760
Populations under 25,000.....	6,640	1,210	1,755	1,003	717	35	1,490	500	465	35	250	935
Townships.....	902	207	2	-----	-----	2	595	-----	3	3	-----	92
School districts.....	49,081	2,249	-----	-----	-----	-----	-----	-----	-----	-----	43,263	3,569
Special districts.....	2,161	-----	30	-----	-----	30	1,273	160	-----	-----	-----	698
MONTANA.....	37,927	4,533	2,257	1,226	501	530	5,841	326	1,714	7,335	11,879	4,043
State.....	13,327	684	706	250	5	451	2,577	-----	1,171	5,029	1,353	1,807
Counties.....	9,382	2,682	529	469	(4)	60	2,196	89	427	2,268	208	983
Cities.....	3,499	457	1,022	507	496	19	1,068	237	55	38	-----	622
Populations over 25,000.....	1,100	103	336	150	179	7	361	89	21	15	-----	175
Populations under 25,000.....	2,399	354	686	357	317	12	707	148	34	23	-----	447
School districts.....	11,088	710	-----	-----	-----	-----	-----	-----	61	-----	10,317	-----
Special districts.....	631	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	631
NEBRASKA.....	65,761	7,749	3,913	1,854	1,146	913	10,901	908	2,946	11,537	20,615	7,192
State.....	14,101	1,088	1,028	204	17	807	3,300	-----	2,321	400	3,418	2,546
Counties.....	23,605	4,218	300	284	(4)	16	5,601	9	227	11,126	38	2,086
Cities.....	8,300	1,120	2,571	1,366	1,129	76	1,520	831	398	11	388	1,461
Populations over 25,000.....	4,449	450	1,638	751	819	68	520	311	370	2	356	802
Populations under 25,000.....	3,851	670	933	615	310	8	1,000	520	28	9	32	659
Townships.....	632	117	14	-----	-----	14	480	-----	-----	-----	-----	21
School districts.....	18,690	1,206	-----	-----	-----	-----	-----	-----	-----	-----	16,771	713
Special districts.....	433	-----	-----	-----	-----	-----	-----	68	-----	-----	-----	365

	10,804	1,615	892	529	175	188	1,805	100	1,000	1,299	2,786	1,307
NEVADA ¹												
State.....	3,990	369	149	8	-----	141	1,127	-----	266	904	408	767
Counties.....	4,724	1,037	294	253	(⁴)	41	478	-----	705	395	1,549	266
Cities.....	1,049	179	449	268	175	6	200	100	10	-----	-----	111
Populations over 25,000.....	1,049	179	449	268	175	6	200	100	10	-----	-----	111
School districts.....	2,443	30	-----	-----	-----	-----	-----	-----	19	-----	2,378	16
Special districts.....	147	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	147
NEW HAMPSHIRE.....												
State.....	30,616	2,180	2,980	1,112	1,286	582	6,265	395	2,268	6,107	6,532	3,889
Counties.....	12,326	727	683	186	-----	497	3,252	-----	1,619	2,839	1,309	1,897
Cities.....	3,044	365	55	55	(⁴)	-----	-----	-----	171	2,204	-----	249
Populations over 25,000.....	4,743	483	1,368	683	667	18	1,299	253	225	519	-----	596
Populations over 25,000.....	3,069	276	903	417	468	18	822	164	114	341	-----	449
Towns.....	1,674	207	465	266	199	-----	477	89	111	178	-----	147
School districts.....	5,522	565	701	188	446	67	1,714	142	179	545	782	894
Special districts.....	4,626	40	-----	-----	-----	-----	-----	-----	74	-----	4,441	71
NEW JERSEY.....												
State.....	303,433	35,395	47,219	24,767	15,837	6,615	25,931	11,440	35,609	19,379	98,056	30,404
Counties.....	48,865	5,680	6,158	1,795	116	4,247	6,659	-----	10,717	6,826	3,479	9,346
Cities.....	45,253	9,683	1,416	1,294	(⁴)	122	6,633	-----	14,393	5,771	1,148	6,209
Populations over 25,000.....	143,656	14,214	35,577	19,536	14,140	1,901	9,264	10,703	8,438	6,151	49,843	9,466
Populations over 25,000.....	110,523	8,461	26,332	14,289	10,811	1,232	4,359	7,678	7,665	5,095	44,589	6,349
Townships.....	33,133	5,753	9,245	5,247	3,329	669	4,905	3,030	773	1,056	5,254	3,117
School districts.....	14,078	3,052	4,068	2,142	1,581	345	3,375	696	333	631	834	1,089
Special districts.....	51,540	2,766	-----	-----	-----	-----	-----	-----	1,728	-----	42,752	4,294
NEW MEXICO.....												
State.....	24,132	1,983	1,201	512	149	540	3,501	97	1,315	2,470	9,925	3,640
Counties.....	12,073	1,451	682	187	-----	495	2,790	-----	1,085	2,396	2,226	1,443
Cities.....	2,447	241	42	-----	(⁴)	42	435	-----	141	67	-----	1,548
Populations over 25,000.....	1,334	280	477	325	149	3	276	97	38	7	-----	159
Populations over 25,000.....	327	53	162	85	77	-----	49	18	6	3	-----	36
School districts.....	1,007	227	315	240	72	3	227	79	32	4	-----	123
Special districts.....	7,875	11	-----	-----	-----	-----	-----	-----	51	-----	7,699	114
NEW YORK ¹												
State.....	1,119,518	102,104	152,083	81,088	48,950	22,045	82,214	44,822	113,158	194,302	342,077	88,758
Counties.....	143,222	20,143	15,092	3,183	-----	11,909	12,369	-----	48,132	6,103	10,837	30,546
Cities.....	97,228	16,657	4,729	3,381	(⁴)	1,348	12,607	299	10,878	44,071	632	7,355
Populations over 25,000.....	708,605	55,671	128,291	73,520	46,495	8,276	37,152	42,204	50,996	139,427	211,394	43,470
Populations over 25,000.....	668,983	50,506	120,079	68,360	43,800	7,919	28,182	38,759	49,326	136,761	204,965	39,905
Towns.....	39,622	5,165	8,212	5,160	2,695	357	8,470	3,445	1,670	2,666	6,429	3,565
School districts.....	37,972	7,307	2,641	1,004	1,241	396	20,086	1,380	596	4,701	255	1,006
Special districts.....	129,856	2,326	-----	-----	-----	-----	-----	-----	2,236	-----	118,959	6,335
NORTH CAROLINA.....												
State.....	72,153	9,152	8,180	4,927	1,950	1,303	11,938	2,227	7,252	10,141	13,208	10,055
Counties.....	30,085	2,038	1,895	772	25	1,098	9,070	-----	3,336	1,074	5,915	6,757
Cities.....	25,662	4,836	1,235	1,175	(⁴)	60	5	22	2,861	8,901	6,197	1,605
Populations over 25,000.....	16,346	2,278	5,050	2,980	1,925	145	2,853	2,196	1,055	166	1,096	1,652
Populations over 25,000.....	8,631	1,088	2,691	1,400	1,171	120	923	942	891	127	1,009	960
Special districts.....	7,715	1,190	2,359	1,580	754	25	1,930	1,254	164	39	87	692
	60	-----	-----	-----	-----	-----	10	9	-----	-----	-----	41

See footnotes at end of table.

TABLE 9.—GENERAL EXPENDITURE FOR OPERATION OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undistributed
			Total	Police	Fire	Other						
NORTH DAKOTA.....	\$31,095	\$3,237	\$1,381	\$762	\$202	\$417	\$4,412	\$238	\$1,612	\$5,600	\$12,185	\$2,430
State.....	11,384	745	464	94	11	359	2,007	---	1,478	3,279	2,189	1,222
Counties.....	6,134	1,570	298	271	(4)	27	1,081	2	57	2,319	233	574
Cities.....	2,074	337	581	367	191	23	530	176	55	2	2	391
Populations over 25,000.....	402	59	147	76	64	7	87	46	20	---	---	43
Populations under 25,000.....	1,672	278	434	291	127	16	443	130	35	2	2	348
Townships.....	1,152	247	38	30	---	8	794	60	1	---	---	12
School districts.....	10,211	338	---	---	---	---	---	---	21	---	9,761	91
Special districts.....	140	---	---	---	---	---	---	---	---	---	---	140
OHIO ¹	376,495	38,752	35,536	17,514	11,518	6,504	53,680	10,264	25,385	67,773	113,956	31,149
State.....	98,909	6,794	4,536	924	87	3,525	17,652	---	9,095	41,024	9,360	10,448
Counties.....	67,780	18,251	3,160	2,190	(4)	970	15,469	577	6,644	18,036	661	4,982
Cities.....	88,738	8,405	26,858	14,364	11,197	1,297	16,247	9,532	8,590	8,622	2,888	7,596
Populations over 25,000.....	70,743	5,680	21,808	11,489	9,222	1,097	10,757	7,742	7,622	8,145	2,863	6,126
Populations under 25,000.....	17,995	2,725	5,050	2,875	1,975	200	5,490	1,790	968	477	25	1,470
Townships.....	7,240	1,708	290	36	234	20	4,312	134	267	91	161	277
School districts.....	112,157	3,594	---	---	---	---	---	---	548	---	100,886	7,129
Special districts.....	2,295	---	692	---	---	692	---	21	241	---	---	1,341
OKLAHOMA.....	105,392	11,061	5,719	3,593	1,524	602	13,193	643	4,752	26,937	33,776	9,311
State.....	47,696	3,234	1,230	692	26	512	3,539	---	3,976	25,157	6,641	3,919
Counties.....	16,202	4,410	864	856	(4)	8	7,416	---	521	1,742	338	911
Cities.....	10,158	1,668	3,625	2,045	1,498	82	2,238	643	255	38	50	1,641
Populations over 25,000.....	4,474	446	1,806	874	851	81	598	458	156	25	---	985
Populations under 25,000.....	5,684	1,222	1,819	1,171	647	1	1,640	185	99	13	50	656
School districts.....	31,336	1,749	---	---	---	---	---	---	---	---	26,747	2,840
OREGON.....	70,561	6,126	6,800	3,171	2,250	1,379	11,357	710	3,799	12,531	20,299	8,939
State.....	29,279	1,763	1,408	418	32	958	5,089	---	2,420	9,818	4,267	4,514
Counties.....	13,518	2,587	769	565	(4)	204	4,738	43	942	2,702	895	842
Cities.....	9,252	1,138	4,530	2,188	2,136	206	1,528	667	335	11	---	1,043
Populations over 25,000.....	5,327	513	3,068	1,448	1,493	127	468	420	275	3	---	580
Populations under 25,000.....	3,925	625	1,462	740	643	79	1,060	247	60	8	---	463
School districts.....	17,274	638	---	---	---	---	---	---	102	---	15,137	1,397
Special districts.....	1,238	---	93	---	82	11	---	---	---	---	---	1,143
PENNSYLVANIA.....	522,652	62,826	52,007	28,935	14,498	8,574	51,061	11,225	37,300	99,663	160,251	48,319
State.....	198,884	14,130	11,260	4,488	51	6,721	22,889	---	26,229	90,958	14,882	18,536
Counties.....	41,935	21,645	415	---	(4)	415	2,849	---	2,604	7,508	153	6,761
Cities.....	104,244	17,059	38,159	23,120	13,672	1,367	16,066	10,573	6,615	1,197	1	14,574
Populations over 25,000.....	82,176	13,484	31,888	19,285	11,277	1,326	8,676	8,591	6,261	1,185	1	12,090
Populations under 25,000.....	22,068	3,575	6,271	3,835	2,395	41	7,390	1,982	354	12	---	2,484
Townships.....	15,050	1,675	2,173	1,327	775	71	9,257	652	241	---	---	1,052
School districts.....	162,539	8,317	---	---	---	---	---	---	1,611	---	145,215	7,396

	42,600	4,108	6,824	3,091	2,416	1,317	4,221	1,235	3,501	5,482	13,600	3,629
RHODE ISLAND.....												
State.....	11,176	1,738	1,293	310	-----	983	1,339	-----	2,491	973	888	2,454
Cities.....	22,605	1,743	4,276	2,060	1,928	288	2,070	1,067	925	3,596	8,173	755
Populations over 25,000.....	22,605	1,743	4,276	2,060	1,928	288	2,070	1,067	925	3,596	8,173	755
Towns.....	8,797	627	1,233	721	466	46	812	168	85	913	4,539	420
Special districts.....	22	-----	22	-----	22	-----	-----	-----	-----	-----	-----	-----
SOUTH CAROLINA.....												
State.....	56,437	3,829	4,564	2,637	831	1,096	8,233	1,200	5,394	4,631	21,400	7,186
Counties.....	20,816	1,456	1,609	593	8	1,008	3,979	-----	3,058	3,985	3,576	3,153
Cities.....	10,124	1,564	546	512	(4)	34	2,838	-----	2,002	444	387	2,343
Populations over 25,000.....	7,312	805	2,409	1,532	823	54	1,416	1,135	331	202	53	961
Populations under 25,000.....	3,395	277	1,307	762	505	40	436	523	96	165	42	549
School districts.....	3,917	528	1,102	770	318	14	980	612	235	37	11	412
Special districts.....	17,972	4	-----	-----	-----	-----	-----	-----	3	-----	17,384	561
SOUTH DAKOTA.....												
State.....	34,732	4,358	1,375	779	337	259	5,995	438	1,723	5,796	12,673	2,374
Counties.....	12,352	677	351	105	24	222	2,334	-----	1,213	4,532	1,889	1,356
Cities.....	6,728	2,312	241	223	(4)	18	2,173	-----	402	1,260	112	228
Populations over 25,000.....	3,607	661	768	451	305	12	891	437	108	4	-----	738
Populations under 25,000.....	696	110	203	99	104	-----	137	68	18	2	-----	158
Townships.....	2,911	551	565	352	201	12	754	369	90	-----	-----	580
School districts.....	787	168	15	-----	8	7	597	1	-----	-----	-----	6
Special districts.....	11,212	540	-----	-----	-----	-----	-----	-----	-----	-----	10,672	46
TENNESSEE.....												
State.....	85,912	7,614	7,134	3,741	2,432	961	14,576	1,369	7,402	12,095	28,648	7,074
Counties.....	25,844	1,735	1,211	484	45	682	3,188	-----	3,287	9,596	3,019	3,808
Cities.....	37,398	4,213	908	866	(4)	42	9,777	2	2,176	2,253	16,556	1,513
Populations over 25,000.....	22,645	1,666	4,990	2,391	2,387	212	1,611	1,367	1,939	246	9,073	1,758
Populations under 25,000.....	17,756	1,072	4,062	1,816	2,054	192	961	987	1,867	205	7,143	1,459
School district 7.....	4,889	594	928	575	333	20	650	380	72	41	1,930	294
Special districts.....	25	-----	25	-----	-----	25	-----	-----	-----	-----	-----	-----
TEXAS.....												
State.....	227,743	29,052	20,514	9,334	6,007	5,173	33,765	4,277	11,998	28,053	82,408	17,676
Counties.....	74,490	6,665	3,333	937	-----	2,396	10,486	-----	6,824	25,497	12,760	8,925
Cities.....	42,014	12,843	4,495	2,561	(4)	1,934	17,811	9	2,442	1,724	79	2,611
Populations over 25,000.....	41,401	4,946	12,575	5,836	6,007	732	4,841	4,268	2,732	832	7,061	4,146
Populations under 25,000.....	28,926	2,676	9,603	4,286	4,782	535	2,881	2,973	2,280	732	5,049	2,732
School districts.....	12,475	2,270	2,972	1,550	1,225	197	1,960	1,295	452	100	2,012	1,414
Special districts.....	67,106	4,598	111	-----	-----	111	627	-----	-----	-----	62,508	1,994
UTAH.....												
State.....	38,285	2,984	2,468	1,354	532	582	3,563	426	1,797	10,549	12,966	3,532
Counties.....	18,141	997	691	237	1	453	1,655	-----	970	9,092	3,082	1,654
Cities.....	4,955	1,113	418	342	(4)	76	1,064	36	484	1,454	-----	386
Populations over 25,000.....	4,681	809	1,359	775	531	53	844	390	276	3	-----	1,000
Populations under 25,000.....	2,917	427	952	508	394	50	474	274	128	-----	-----	662
School districts.....	1,764	382	407	267	137	3	370	116	148	3	-----	338
Special districts.....	10,453	65	-----	-----	-----	-----	-----	-----	67	-----	9,884	437
VERMONT.....												
State.....	19,766	2,189	1,094	390	374	330	4,645	50	1,281	2,682	5,788	2,037
Counties.....	8,101	730	430	126	9	295	1,886	-----	1,073	1,825	791	1,366
Cities.....	45	45	-----	-----	(4)	-----	-----	-----	-----	-----	-----	-----
Populations over 25,000.....	4,807	509	535	232	284	19	929	45	167	322	1,816	484
Populations under 25,000.....	919	78	148	63	81	4	182	6	34	76	301	94
Special districts.....	3,888	431	387	169	203	15	747	39	133	246	1,515	390

See footnotes at end of table.

CENSUS OF GOVERNMENTS: 1942

TABLE 9.—GENERAL EXPENDITURE FOR OPERATION OF STATE AND LOCAL GOVERNMENTS, BY STATE AND TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Hsaalth and hospitals	Public welfare	Schools	Other and undis-tributed
			Total	Police	Firs	Other						
VERMONT—Continued												
Towns.....	6,180	903	79	32	31	16	1,830	5	39	535	2,602	187
School districts.....	583	2	50	-----	-----	-----	-----	-----	2	-----	579	-----
Special districts.....	50	-----	-----	-----	50	-----	-----	-----	-----	-----	-----	-----
VIRGINIA.....	85,360	9,899	8,957	4,504	2,516	1,937	9,569	2,097	8,390	7,030	31,895	7,523
State.....	31,807	4,097	2,160	835	-----	1,325	7,322	-----	6,611	884	6,159	4,574
Counties.....	24,746	2,684	774	591	(4)	183	76	50	275	3,899	16,468	520
Cities.....	28,806	3,118	6,022	3,078	2,515	429	2,171	2,047	1,504	2,247	9,268	2,429
Populations over 25,000.....	23,092	2,298	4,787	2,263	2,119	405	1,076	1,607	1,412	2,022	7,863	2,027
Populations under 25,000.....	5,714	820	1,235	815	396	24	1,095	440	92	225	1,405	402
Special districts.....	1	-----	1	-----	1	-----	-----	-----	-----	-----	-----	-----
WASHINGTON.....	129,332	11,586	13,584	4,827	3,515	5,242	13,638	1,763	7,351	34,533	38,067	8,810
State.....	53,082	2,144	2,188	620	-----	1,568	4,073	-----	3,053	31,571	5,183	4,870
Countiess.....	23,306	5,950	3,730	755	(4)	2,975	6,353	37	3,238	2,895	368	735
Cities.....	17,782	2,116	7,422	3,452	3,494	476	3,187	1,715	828	67	60	2,387
Populations over 25,000.....	12,630	1,401	5,609	2,567	2,709	333	1,767	1,390	761	14	-----	1,688
Populations under 25,000.....	5,152	715	1,813	885	785	143	1,420	325	67	53	60	699
Townships.....	90	57	6	-----	4	2	25	1	-----	-----	-----	1
School districts.....	34,007	1,319	-----	-----	-----	-----	-----	-----	232	-----	32,456	817
Special districts.....	1,065	-----	238	-----	17	221	-----	10	-----	-----	-----	-----
WEST VIRGINIA.....	77,465	6,070	4,790	2,627	1,052	1,111	10,798	843	4,345	13,672	31,001	5,946
State.....	33,094	2,071	1,728	713	23	992	9,330	-----	3,031	10,097	3,383	3,454
Counties.....	10,282	3,238	787	735	(4)	52	2	1	886	3,566	16	1,786
Cities.....	6,230	706	2,275	1,179	1,029	67	1,466	842	342	9	12	578
Populations over 25,000.....	2,845	352	1,349	617	703	29	441	296	231	1	-----	175
Populations under 25,000.....	3,385	354	926	562	326	38	1,025	546	111	8	12	403
School districts.....	27,859	55	-----	-----	-----	-----	-----	-----	86	-----	27,590	128
WISCONSIN ¹	199,080	14,485	17,288	7,702	6,461	3,125	31,220	7,556	16,089	30,433	62,494	19,515
State.....	27,518	3,148	2,218	165	30	2,023	236	-----	5,119	862	8,471	7,464
Counties.....	63,968	4,876	1,491	1,342	(4)	149	13,625	18	8,745	26,725	4,390	4,098
Cities.....	72,619	4,022	13,168	6,132	6,146	890	7,332	5,448	1,979	1,745	32,877	6,048
Populations over 25,000.....	49,327	2,386	9,707	4,605	4,367	735	3,839	4,204	1,437	926	22,718	4,110
Populations under 25,000.....	23,292	1,656	3,461	1,527	1,779	155	3,493	1,244	542	819	10,159	1,938
Towns.....	18,487	1,920	411	63	285	63	10,027	679	246	1,101	3,986	1,117
School districts.....	19,044	519	-----	-----	-----	-----	-----	-----	-----	-----	16,756	1,769
Special districts.....	1,744	-----	-----	-----	-----	-----	-----	1,725	-----	-----	-----	19
WYOMING.....	17,042	1,788	931	504	170	257	2,073	178	1,032	1,932	6,523	2,585
Stats.....	4,796	609	272	77	-----	195	787	-----	582	191	1,151	1,204
Counties.....	4,902	939	226	174	(4)	52	800	71	414	1,741	77	534
Cities.....	1,706	191	433	253	170	10	486	107	13	-----	-----	476
Populations under 25,000.....	1,706	191	433	253	170	10	486	107	13	-----	-----	476
School districts.....	5,367	49	-----	-----	-----	-----	-----	-----	23	-----	5,295	-----
Special districts.....	271	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	271

¹Excludes adjustments in 8 States (Arizona, Georgia, Indiana, Mississippi, Nevada, New York, Ohio, and Wisconsin) amounting to \$51,235 thousand total operation expenditure. ²Includes \$156,666 thousand for conservation of natural resources. ³Includes \$123,314 thousand for conservation of natural resources. ⁴Included in other public safety. ⁵Includes \$15,755 thousand for conservation of natural resources. ⁶Includes \$19,597 thousand for conservation of natural resources. ⁷Data not segregable between independent and dependent school districts.

TABLE 10.—GENERAL EXPENDITURE FOR CAPITAL OUTLAY OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undis-tributed
			Total	Police	Fire	Other						
Total.....	1,040,949	\$18,771	2,533,198	\$4,550	\$5,234	\$10,787	\$667,598	\$38,210	\$37,743	\$3,583	\$168,484	3,373,362
State.....	618,750	3,183	8,136	(4)	(4)	(4)	530,594	---	25,836	1,408	26,373	523,220
Counties.....	84,985	6,843	1,930	(4)	(4)	(4)	57,622	536	3,392	1,677	8,352	64,633
Cities.....	1183,824	7,901	16,832	4,550	4,372	7,910	65,902	30,309	8,195	498	18,558	35,629
Populations over 25,000.....	154,524	6,227	12,783	4,036	3,457	5,290	56,010	25,781	7,737	446	18,007	27,533
Populations under 25,000.....	129,300	1,674	4,049	514	915	2,620	9,892	4,528	458	52	551	8,096
Townships and towns.....	26,911	844	2,561	(4)	(4)	(4)	12,230	2,090	---	---	4,685	4,501
School districts.....	110,516	---	---	---	---	---	---	---	---	---	110,516	---
Special districts.....	15,963	---	3,759	---	862	2,877	1,250	5,275	320	---	---	75,379
Total.....	100.0	1.8	3.2	4	0.5	1.0	64.1	3.7	3.6	0.3	16.2	7.1
States.....	100.0	0.5	1.3	---	---	---	85.7	---	4.2	0.2	4.3	3.8
Counties.....	100.0	8.0	2.3	---	---	---	67.8	0.6	4.0	2.0	9.8	5.5
Cities.....	100.0	4.3	9.2	2.5	2.4	4.3	35.8	16.5	4.5	0.3	10.1	19.3
Populations over 25,000.....	100.0	4.0	8.3	2.6	2.3	3.4	36.2	16.7	5.0	0.3	11.7	17.8
Populations under 25,000.....	100.0	5.7	13.8	1.8	3.1	8.9	33.8	15.4	1.6	0.2	1.9	27.5
Townships and towns.....	100.0	3.1	9.5	---	---	---	45.5	7.8	---	---	17.4	16.7
School districts.....	100.0	---	---	---	---	---	---	---	---	---	100.0	---
Special districts.....	100.0	---	23.4	---	5.4	18.0	7.8	33.1	2.0	---	---	33.7
ALABAMA.....	12,637	250	129	12	14	2	9,570	73	256	2	1,724	633
State.....	9,548	127	74	(4)	(4)	(4)	8,641	---	148	---	337	221
Counties.....	870	33	27	(4)	(4)	(4)	633	21	37	---	---	119
Cities.....	872	90	28	12	14	2	296	52	71	2	40	293
Populations over 25,000.....	504	57	19	8	9	2	227	17	25	---	40	119
Populations under 25,000.....	368	33	9	4	5	---	69	35	46	2	---	174
School districts.....	1,347	---	---	---	---	---	---	---	---	---	1,347	---
ARIZONA.....	7,185	31	12	---	2	4	5,058	---	70	6	1,213	795
State.....	4,990	31	6	(4)	(4)	(4)	4,629	---	46	6	236	36
Counties.....	454	---	---	---	---	---	427	---	---	---	---	27
Cities.....	276	---	4	---	---	4	2	---	24	---	1	245
Populations over 25,000.....	270	---	4	---	---	4	---	---	24	---	---	242
Populations under 25,000.....	6	---	---	---	---	---	2	---	---	---	1	3
School districts.....	976	---	---	---	---	---	---	---	---	---	976	---
Special districts.....	489	---	2	---	2	---	---	---	---	---	---	487
ARKANSAS.....	5,002	19	61	5	14	11	3,315	11	63	---	1,413	120
State.....	3,336	---	31	(4)	(4)	(4)	2,962	---	45	---	265	33
Counties.....	339	18	---	---	---	---	309	---	---	---	---	12
Cities.....	119	1	27	5	14	8	23	3	18	---	---	47
Populations over 25,000.....	60	---	15	3	12	---	17	---	---	---	---	28
Populations under 25,000.....	59	1	12	2	2	8	6	3	18	---	---	19
School districts.....	1,148	---	---	---	---	---	---	---	---	---	1,148	---
Special districts.....	60	---	3	---	---	3	21	8	---	---	---	28

See footnotes at end of table.

TABLE 10.—GENERAL EXPENDITURE FOR CAPITAL OUTLAY OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undis-tributed
			Total	Police	Fire	Other						
CALIFORNIA.....	\$76,952	\$2,621	\$4,928	\$738	\$769	\$1,565	\$35,213	\$2,910	\$1,867	\$994	\$20,243	\$8,176
State.....	33,892	653	931	(4)	(4)	(4)	23,897	---	1,700	161	3,362	3,188
Counties.....	8,310	1,248	925	(4)	(4)	(4)	5,050	---	---	825	---	262
Cities.....	16,124	720	2,949	738	665	1,546	5,880	2,487	110	8	285	3,685
Populations over 25,000.....	12,564	539	2,469	671	665	1,133	4,767	2,181	109	8	285	2,206
Populations under 25,000.....	3,560	181	480	67	---	413	1,113	306	1	---	---	1,479
School districts.....	16,596	---	---	---	---	---	---	---	---	---	16,596	---
Special districts.....	2,030	---	123	---	104	19	386	423	57	---	---	1,041
COLORADO.....	7,497	131	90	55	17	9	4,820	197	410	58	1,156	635
State.....	5,394	24	9	(4)	(4)	(4)	4,391	---	391	56	118	405
Counties.....	261	34	---	---	---	---	210	---	17	---	---	---
Cities.....	755	73	81	55	17	9	213	187	2	2	---	197
Populations over 25,000.....	675	62	69	53	7	9	180	182	2	2	---	178
Populations under 25,000.....	80	11	12	2	10	---	33	5	---	---	---	19
School districts.....	1,038	---	---	---	---	---	---	---	---	---	1,038	---
Special districts.....	49	---	---	---	---	---	6	10	---	---	---	33
CONNECTICUT.....	16,820	154	822	41	162	283	11,969	268	338	99	1,456	1,714
State.....	13,959	121	322	(4)	(4)	(4)	11,389	---	334	87	940	766
Counties.....	24	6	---	---	---	---	---	---	---	---	---	18
Cities.....	2,106	19	436	41	112	283	484	259	4	12	331	561
Populations over 25,000.....	2,042	19	436	41	112	283	484	259	4	12	296	532
Populations under 25,000.....	64	---	---	---	---	---	---	---	---	---	35	29
Towns.....	637	8	14	(4)	(4)	(4)	96	9	---	---	149	361
School districts.....	36	---	---	---	---	---	---	---	---	---	36	---
Special districts.....	58	---	50	---	50	---	---	---	---	---	---	8
DELAWARE.....	2,936	25	35	16	10	---	2,079	84	124	37	502	50
State.....	2,675	14	9	(4)	(4)	(4)	2,001	---	124	37	454	36
Counties.....	10	10	---	---	---	---	---	---	---	---	---	---
Cities.....	213	1	26	16	10	---	78	84	---	---	10	14
Populations over 25,000.....	151	1	20	16	4	---	68	44	---	---	10	8
Populations under 25,000.....	62	---	6	---	6	---	10	40	---	---	---	6
School districts.....	38	---	---	---	---	---	---	---	---	---	38	---
DISTRICT OF COLUMBIA.....	10,069	1,070	1,309	33	21	1,255	3,994	1,319	11	---	1,343	1,023
City with population over 25,000	10,069	1,070	1,309	33	21	1,255	3,994	1,319	11	---	1,343	1,023
FLORIDA.....	17,340	34	276	128	108	38	11,532	209	341	11	3,481	1,456
State.....	10,867	13	2	(4)	(4)	(4)	10,365	---	17	---	470	---
Counties.....	1,063	---	---	---	---	---	351	---	---	---	---	712
Cities.....	2,301	21	274	128	108	38	748	209	324	11	---	714
Populations over 25,000.....	1,539	12	227	110	79	38	439	158	176	11	---	516
Populations under 25,000.....	762	9	47	18	29	---	309	51	148	---	---	198
School districts.....	3,011	---	---	---	---	---	---	---	---	---	3,011	---
Special districts.....	98	---	---	---	---	---	68	---	---	---	---	30

	18,879	132	94	29	25		14,730	230	436		2,290	967
GEORGIA.....												
State.....	14,190	11	24	(4)	(4)	(4)	13,402	---	175	---	520	58
Counties.....	2,680	85	16	(4)	(4)	(4)	1,203	---	201	---	616	444
Cities.....	2,908	36	54	29	25	---	115	115	60	---	63	465
Populations over 25,000.....	780	20	43	26	17	---	70	106	59	---	57	425
Populations under 25,000.....	128	16	11	3	8	---	45	9	1	---	6	40
School districts.....	1,091	---	---	---	---	---	---	---	---	---	1,091	---
Special districts.....	10	---	---	---	---	---	10	---	---	---	---	---
IDAHO.....	7,284	29	90	1	1	48	5,433	50	188	6	1,085	403
State.....	5,066	---	9	(4)	(4)	(4)	4,462	---	182	---	307	106
Counties.....	573	28	31	(4)	(4)	(4)	415	30	6	6	2	55
Cities.....	357	1	50	1	1	48	97	20	---	---	---	189
Populations over 25,000.....	62	1	12	---	---	12	46	1	---	---	---	2
Populations under 25,000.....	295	---	38	1	1	36	51	19	---	---	---	187
School districts.....	776	---	---	---	---	---	---	---	---	---	776	---
Special districts.....	512	---	---	---	---	---	459	---	---	---	---	53
ILLINOIS.....	53,468	544	1,371	258	172	131	29,766	2,431	3,110	154	13,594	2,498
State.....	24,096	96	788	(4)	(4)	(4)	18,167	---	2,817	99	1,042	1,087
Counties.....	4,429	- 235	22	(4)	(4)	(4)	4,106	---	---	53	---	13
Cities.....	8,239	113	511	258	156	97	6,622	192	30	2	---	769
Populations over 25,000.....	7,589	93	446	238	113	95	6,168	143	29	1	---	709
Populations under 25,000.....	650	20	65	20	43	2	454	49	1	1	---	60
Townships.....	980	100	---	---	---	---	840	40	---	---	---	---
School districts.....	12,552	---	---	---	---	---	---	---	---	---	12,552	---
Special districts.....	3,172	---	50	---	16	34	31	2,199	263	---	---	629
INDIANA.....	31,413	94	530	66	113	57	18,573	1,888	762	199	7,579	1,788
State.....	20,719	45	224	(4)	(4)	(4)	17,933	---	154	186	1,547	630
Counties.....	652	14	8	(4)	(4)	(4)	31	---	390	13	---	196
Cities.....	2,567	4	236	66	113	57	609	1,098	218	---	2	400
Populations over 25,000.....	2,298	1	190	65	85	40	509	1,021	218	---	---	359
Populations under 25,000.....	269	3	46	1	28	17	100	77	---	---	2	41
Townships.....	3,876	31	62	(4)	(4)	(4)	---	---	---	---	3,237	546
School districts.....	2,793	---	---	---	---	---	---	---	---	---	2,793	---
Special districts.....	806	---	---	---	---	---	---	790	---	---	---	16
IOWA.....	20,532	76	243	22	43	127	15,259	203	1,204	178	2,075	1,294
State.....	11,789	34	11	(4)	(4)	(4)	9,906	---	699	133	430	576
Counties.....	5,417	8	---	---	---	---	4,863	---	501	45	---	---
Cities.....	1,599	34	190	22	43	125	450	203	4	---	---	718
Populations over 25,000.....	769	25	145	18	2	125	340	94	4	---	---	161
Populations under 25,000.....	830	9	45	4	41	(4)	110	109	---	---	---	557
Townships.....	80	---	40	(4)	(4)	(4)	40	---	---	---	---	---
School districts.....	1,645	---	---	---	---	---	---	---	---	---	1,645	---
Special districts.....	2	---	2	---	---	2	---	---	---	---	---	---
KANSAS.....	13,558	53	313	23	93	71	11,217	263	193	9	951	559
State.....	9,124	12	9	(4)	(4)	(4)	8,698	---	125	2	210	68
Counties.....	553	5	1	(4)	(4)	(4)	535	---	---	7	---	5
Cities.....	2,176	21	187	23	93	71	1,158	263	68	---	---	479
Populations over 25,000.....	1,742	13	159	13	90	56	964	259	---	---	---	347
Populations under 25,000.....	434	8	28	10	3	15	194	4	68	---	---	132
Townships.....	957	15	116	(4)	(4)	(4)	826	---	---	---	---	---
School districts.....	741	---	---	---	---	---	---	---	---	---	741	---
Special districts.....	7	---	---	---	---	---	---	---	---	---	---	7

See footnotes at end of table.

TABLE 10.—GENERAL EXPENDITURE FOR CAPITAL OUTLAY OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undis-tributed
			Total	Police	Fire	Other						
KENTUCKY.....	\$20,377	\$392	\$137	\$58	\$20	\$6	\$16,716	\$206	\$418	\$25	\$1,977	\$506
State.....	16,499	299	3	(4)	(4)	(4)	15,154	---	400	10	318	315
Counties.....	978	67	50	(4)	(4)	(4)	844	---	2	15	---	---
Cities.....	1,420	26	84	58	20	6	718	206	16	---	179	191
Populations over 25,000.....	1,241	10	69	54	15	---	647	177	16	---	179	143
Populations under 25,000.....	179	16	15	4	5	6	71	29	---	---	---	48
School districts.....	1,480	---	---	---	---	---	---	---	---	---	1,480	---
Special districts.....	---	---	---	---	---	---	---	---	---	---	---	---
LOUISIANA.....	20,534	489	2,405	32	34	2,279	12,389	497	863	---	2,529	1,362
State.....	13,603	183	60	(4)	(4)	(4)	11,460	---	788	---	636	476
Parishes.....	489	38	---	---	---	---	417	28	---	---	---	6
Cities.....	1,599	268	264	32	34	198	512	338	75	---	8	134
Populations over 25,000.....	1,342	268	94	32	34	28	428	338	75	---	8	131
Populations under 25,000.....	257	---	170	---	---	170	84	---	---	---	---	3
School districts.....	1,885	---	---	---	---	---	---	---	---	---	1,885	---
Special districts.....	2,958	---	2,081	---	---	2,081	---	131	---	---	---	746
MAINE.....	6,130	38	759	3	1	---	4,184	23	37	5	286	798
State.....	5,394	29	718	(4)	(4)	(4)	4,102	---	37	5	286	217
Counties.....	30	8	---	---	---	---	22	---	---	---	---	---
Cities.....	623	1	4	3	1	---	23	14	---	---	---	581
Populations over 25,000.....	51	1	4	3	1	---	14	14	---	---	---	18
Populations under 25,000.....	572	---	---	---	---	---	9	---	---	---	---	563
Townships and towns.....	74	---	37	(4)	(4)	(4)	37	---	---	---	---	---
Special districts.....	9	---	---	---	---	---	---	9	---	---	---	---
MARYLAND.....	15,247	67	431	29	107	3	9,818	1,834	696	2	2,155	244
State.....	9,177	17	207	(4)	(4)	(4)	7,937	---	675	---	270	71
Counties.....	2,455	17	85	(4)	(4)	(4)	483	---	15	2	1,839	14
Cities.....	2,385	33	139	29	107	3	1,398	612	6	---	46	151
Populations over 25,000.....	2,297	---	137	28	106	3	1,350	610	6	---	46	148
Populations under 25,000.....	88	33	2	1	1	---	48	2	---	---	---	3
Special districts.....	1,230	---	---	---	---	---	---	1,222	---	---	---	8
MASSACHUSETTS.....	18,829	674	2,076	81	289	70	10,451	2,524	206	46	1,195	1,657
State.....	7,157	270	576	(4)	(4)	(4)	5,924	---	144	---	34	209
Counties.....	368	343	---	---	---	---	25	---	---	---	---	---
Cities.....	5,231	31	398	81	247	70	2,014	1,624	62	46	303	753
Populations over 25,000.....	5,128	31	382	79	233	70	1,941	1,619	62	44	301	748
Populations under 25,000.....	103	---	16	2	14	---	73	5	---	2	2	5
Towns.....	6,030	30	1,060	(4)	(4)	(4)	2,488	900	---	---	858	694
Special districts.....	43	---	42	---	42	---	---	---	---	---	---	1
MICHIGAN.....	40,054	634	1,397	266	207	36	24,687	846	1,436	156	8,115	2,723
State.....	21,069	102	515	(4)	(4)	(4)	16,948	---	1,039	27	1,574	864
Counties.....	5,764	249	58	(4)	(4)	(4)	4,691	24	290	116	26	310

Cities.....	5,747	204	509	266	207	36	2,936	811	167	13	984	1,223
Populations over 25,000.....	6,211	176	445	254	181	10	2,753	687	156	13	984	1,097
Populations under 25,000.....	536	28	64	12	26	26	193	124	11	---	---	126
Townships.....	843	79	315	(4)	(4)	(4)	112	11	---	---	---	326
School districts.....	5,631	---	---	---	---	---	---	---	---	---	5,631	---
Special districts.....	---	---	---	---	---	---	---	---	---	---	---	---
MINNESOTA.....	26,187	114	130	53	40	4	21,784	582	373	19	2,729	456
State.....	18,169	5	3	(4)	(4)	(4)	17,436	---	293	6	279	147
Counties.....	1,509	39	18	(4)	(4)	(4)	1,443	---	3	---	---	6
Cities.....	2,063	65	97	53	40	4	796	582	77	13	130	203
Populations over 25,000.....	1,192	13	55	45	9	1	521	387	33	---	130	53
Populations under 25,000.....	871	52	42	8	31	3	275	195	44	13	---	250
Townships.....	2,126	5	12	(4)	(4)	(4)	2,109	---	---	---	---	---
School districts.....	2,320	---	---	---	---	---	---	---	---	---	2,320	---
Special districts.....	---	---	---	---	---	---	---	---	---	---	---	---
MISSISSIPPI.....	8,677	180	215	27	21	89	7,317	52	54	---	689	170
State.....	6,400	---	78	(4)	(4)	(4)	6,231	---	36	---	10	45
Counties.....	1,233	76	---	---	---	---	651	---	18	---	480	8
Cities.....	916	104	69	27	21	21	435	52	---	---	199	57
Populations over 25,000.....	554	38	28	23	4	1	377	10	---	---	89	12
Populations under 25,000.....	362	66	41	4	17	20	58	42	---	---	110	45
Townships.....	---	---	---	---	---	---	---	---	---	---	---	---
School districts.....	128	---	68	---	---	68	---	---	---	---	---	---
Special districts.....	---	---	---	---	---	---	---	---	---	---	---	---
MISSOURI.....	21,795	424	690	140	72	151	15,402	146	1,250	26	2,949	908
State.....	14,032	17	106	(4)	(4)	(4)	13,157	---	292	3	267	200
Counties.....	3,747	207	221	(4)	(4)	(4)	319	---	---	---	---	---
Cities.....	3,430	75	256	140	72	44	1,311	123	988	23	---	674
Populations over 25,000.....	3,135	59	216	137	62	17	1,225	116	988	23	---	528
Populations under 25,000.....	295	16	40	3	10	27	86	7	---	---	---	146
Townships.....	500	125	---	---	---	---	375	---	---	---	---	---
School districts.....	2,682	---	---	---	---	---	---	---	---	---	2,682	34
Special districts.....	404	---	107	---	---	107	240	23	---	---	---	---
MONTANA.....	7,520	187	101	---	---	97	6,013	99	121	8	731	260
State.....	5,174	---	4	(4)	(4)	(4)	5,038	---	76	---	14	42
Counties.....	1,087	169	---	---	---	---	796	2	43	8	---	69
Cities.....	443	18	97	---	---	97	179	97	2	---	---	50
Populations over 25,000.....	156	6	48	---	---	48	85	4	2	---	---	11
Populations under 25,000.....	287	12	49	---	---	49	94	93	---	---	---	39
Townships.....	717	---	---	---	---	---	---	---	---	---	717	99
School districts.....	99	---	---	---	---	---	---	---	---	---	---	---
Special districts.....	---	---	---	---	---	---	---	---	---	---	---	---
NEBRASKA.....	8,740	86	129	53	33	---	6,828	309	22	3	782	581
State.....	6,276	2	43	(4)	(4)	(4)	6,100	---	22	---	61	48
Counties.....	503	65	---	---	---	---	438	---	---	---	---	---
Cities.....	789	6	79	53	26	---	250	83	---	3	24	344
Populations over 25,000.....	679	5	72	50	22	---	167	76	---	3	24	332
Populations under 25,000.....	110	1	7	3	4	---	83	7	---	---	---	12
Townships.....	53	13	---	---	---	---	40	---	---	---	---	---
School districts.....	697	---	---	---	---	---	---	---	---	---	697	---
Special districts.....	422	---	7	---	7	---	---	226	---	---	---	189

See footnotes at end of table.

TABLE 10.—GENERAL EXPENDITURE FOR CAPITAL OUTLAY OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undistributed
			Total	Police	Fire	Other						
NEVADA.....	\$4,007	\$6	\$7	\$3	\$1	-----	\$3,268	\$6	\$132	-----	\$457	\$131
State.....	3,492	6	3	(4)	(4)	(4)	3,189	-----	12	-----	263	19
Counties.....	133	-----	-----	-----	-----	-----	13	-----	120	-----	-----	-----
Cities.....	172	-----	4	3	1	-----	66	6	-----	-----	-----	97
Populations over 25,000.....	172	-----	4	3	1	-----	66	6	-----	-----	-----	97
School districts.....	194	-----	-----	-----	-----	-----	-----	-----	-----	-----	194	-----
Special districts.....	15	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	15
NEW HAMPSHIRE.....	5,859	52	143	2	43	-----	3,689	61	559	12	742	601
State.....	4,027	12	88	(4)	(4)	(4)	3,034	-----	559	2	183	149
Counties.....	38	20	-----	-----	-----	-----	-----	-----	-----	10	-----	8
Cities.....	356	1	15	2	13	-----	257	61	-----	-----	-----	22
Populations over 25,000.....	354	1	15	2	13	-----	257	59	-----	-----	-----	22
Populations under 25,000.....	2	-----	-----	-----	-----	-----	-----	2	-----	-----	-----	-----
Towns.....	834	19	10	(4)	(4)	(4)	398	-----	-----	-----	-----	407
School districts.....	559	-----	-----	-----	-----	-----	-----	-----	-----	-----	559	-----
Special districts.....	45	-----	30	-----	30	-----	-----	-----	-----	-----	-----	15
NEW JERSEY.....	19,674	684	897	132	123	207	13,012	870	613	104	2,953	541
State.....	11,212	-----	191	(4)	(4)	(4)	10,785	-----	32	11	46	147
Counties.....	1,862	177	-----	-----	-----	-----	1,169	-----	361	8	-----	147
Cities.....	3,990	480	462	132	123	207	893	803	220	85	852	195
Populations over 25,000.....	2,724	394	308	126	114	68	526	397	217	66	732	84
Populations under 25,000.....	1,266	86	154	6	9	139	367	406	3	19	120	111
Townships.....	546	27	244	(4)	(4)	(4)	165	58	-----	-----	-----	52
School districts.....	2,055	-----	-----	-----	-----	-----	-----	-----	-----	-----	2,055	-----
Special districts.....	9	-----	-----	-----	-----	-----	-----	9	-----	-----	-----	-----
NEW MEXICO.....	5,810	8	139	-----	-----	6	4,693	-----	50	10	694	216
State.....	5,258	8	133	(4)	(4)	(4)	4,650	-----	50	10	286	121
Counties.....	77	-----	-----	-----	-----	-----	23	-----	-----	-----	-----	54
Cities.....	67	-----	6	-----	-----	6	20	-----	-----	-----	-----	41
Populations over 25,000.....	2	-----	2	-----	-----	2	-----	-----	-----	-----	-----	-----
Populations under 25,000.....	65	-----	4	-----	-----	4	20	-----	-----	-----	408	41
School districts.....	408	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Special districts.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
NEW YORK.....	124,439	3,084	2,840	585	982	62	55,979	9,064	13,265	139	20,583	19,485
State.....	45,101	270	1,054	(4)	(4)	(4)	30,563	-----	8,616	42	161	4,395
Counties.....	8,667	195	157	(4)	(4)	(4)	7,584	38	92	41	-----	560
Cities.....	58,035	2,619	1,086	585	440	61	16,512	9,019	4,557	56	11,675	12,611
Populations over 25,000.....	56,360	2,561	937	558	345	34	15,854	8,743	4,513	56	11,613	12,083
Populations under 25,000.....	1,675	58	149	27	95	27	558	276	44	-----	62	528
Towns.....	3,339	-----	-----	-----	-----	-----	1,420	-----	-----	-----	-----	1,919
School districts.....	8,747	-----	-----	-----	-----	-----	-----	-----	-----	-----	8,747	-----
Special districts.....	550	-----	543	-----	542	1	-----	7	-----	-----	-----	-----

NORTH CAROLINA.....														17,645	302	130	31	47	32	13,513	310	736	31	2,124	499
State.....	14,733	159	12	79	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	14,733	12	8	31	47	(4)	13,142	---	589	6	513	212
Counties.....	1,737	62	8	113	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	1,737	62	110	17	47	(4)	352	---	30	25	1,567	28
Cities.....	1,141	81	110	2,474	31	11	18	24	32	32	32	32	32	1,141	81	45	13	24	32	199	308	117	---	44	129
Populations over 25,000.....	769	70	45	2,105	18	14	13	1	3	3	3	3	3	769	45	65	13	23	29	153	289	86	---	37	43
Populations under 25,000.....	372	11	65	369	13	85	4	8	73	73	73	73	73	372	65	---	---	---	---	2	19	31	---	7	86
Special districts.....	34	---	---	180	---	---	---	---	---	---	---	---	---	34	---	---	---	---	---	60	---	---	---	---	30
NORTH DAKOTA.....														14,961	46	99	17	9	73	5,177	6	32	---	9,510	91
State.....	3,698	4	---	79	---	---	---	---	---	---	---	---	---	3,698	4	---	---	---	---	3,569	---	31	---	81	13
Counties.....	1,512	16	---	113	---	---	---	---	---	---	---	---	---	1,512	16	---	---	---	---	1,492	---	---	---	1	3
Cities.....	210	11	99	2,474	17	9	13	9	73	73	73	73	73	210	11	99	17	9	73	56	6	1	---	---	37
Populations over 25,000.....	46	1	14	2,105	13	14	4	1	---	---	---	---	---	46	1	14	13	1	---	20	3	---	---	---	8
Populations under 25,000.....	164	10	85	369	4	85	---	8	---	---	---	---	---	164	10	85	4	8	73	36	3	1	---	---	29
Townships.....	75	15	---	180	---	---	---	---	---	---	---	---	---	75	15	---	---	---	---	60	---	---	---	---	---
School districts.....	9,428	---	---	---	---	---	---	---	---	---	---	---	---	9,428	---	---	---	---	---	---	---	---	---	---	---
Special districts.....	38	---	---	232	---	---	---	---	---	---	---	---	---	38	---	---	---	---	---	---	---	---	---	---	38
OHIO.....														42,393	922	3,078	433	459	1,814	27,840	1,748	914	242	6,077	1,572
State.....	24,031	42	79	79	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	24,031	42	---	(4)	(4)	(4)	22,659	---	379	139	352	381
Counties.....	3,822	573	113	113	(4)	---	---	---	---	---	---	---	---	3,822	573	---	(4)	(4)	(4)	2,454	265	222	85	1	109
Cities.....	7,646	134	2,474	2,474	433	459	375	372	1,582	1,582	1,582	1,582	1,582	7,646	134	---	433	459	1,582	1,483	1,227	18	178	815	
Populations over 25,000.....	6,387	49	2,105	2,105	375	372	58	87	1,358	1,358	1,358	1,358	1,358	6,387	49	---	375	372	1,358	1,227	15	10	178	708	
Populations under 25,000.....	1,259	85	369	369	(4)	---	---	---	---	---	---	---	---	1,259	85	---	(4)	---	---	496	---	---	---	---	107
Townships.....	971	173	180	180	---	---	---	---	---	---	---	---	---	971	173	---	---	---	---	---	---	---	---	---	122
School districts.....	5,546	---	---	---	---	---	---	---	---	---	---	---	---	5,546	---	---	---	---	---	---	---	---	---	---	---
Special districts.....	377	---	232	232	---	---	---	---	---	---	---	---	---	377	---	---	---	---	---	---	---	---	---	---	145
OKLAHOMA.....														12,155	135	181	68	49	---	9,481	26	282	82	1,083	885
State.....	9,243	40	64	64	(4)	---	---	---	(4)	(4)	(4)	(4)	(4)	9,243	40	---	(4)	---	(4)	8,064	---	281	71	539	184
Counties.....	1,128	42	---	---	---	---	---	---	---	---	---	---	---	1,128	42	---	---	---	---	1,066	---	---	11	---	9
Cities.....	1,240	53	117	117	68	49	68	49	---	---	---	---	---	1,240	53	---	68	49	---	351	26	1	---	---	692
Populations over 25,000.....	952	17	76	76	57	19	57	19	---	---	---	---	---	952	17	---	57	19	---	328	22	---	---	---	509
Populations under 25,000.....	288	36	41	41	11	---	---	30	---	---	---	---	---	288	36	---	11	30	---	23	4	1	---	---	183
School districts.....	544	---	---	---	---	---	---	---	---	---	---	---	---	544	---	---	---	---	---	---	---	---	---	---	---
OREGON.....														15,278	193	296	107	63	17	11,326	192	233	15	1,881	1,142
State.....	10,607	30	105	105	(4)	---	---	---	(4)	(4)	(4)	(4)	(4)	10,607	30	---	(4)	---	(4)	9,278	---	220	15	593	366
Counties.....	846	152	4	4	(4)	---	---	---	(4)	(4)	(4)	(4)	(4)	846	152	---	(4)	---	(4)	657	---	11	---	---	22
Cities.....	1,888	11	152	152	107	28	107	28	17	17	17	17	17	1,888	11	---	107	28	17	1,391	192	2	---	---	140
Populations over 25,000.....	1,835	11	135	135	107	28	107	28	---	---	---	---	---	1,835	11	---	107	28	---	1,365	190	2	---	---	132
Populations under 25,000.....	53	---	17	17	---	---	---	---	---	---	---	---	---	53	---	---	---	---	---	26	2	---	---	---	8
School districts.....	1,288	---	---	---	---	---	---	---	---	---	---	---	---	1,288	---	---	---	---	---	---	---	---	---	---	---
Special districts.....	649	---	35	35	---	---	---	35	---	---	---	---	---	649	---	---	---	---	---	---	---	---	---	---	614
PENNSYLVANIA.....														79,273	1,331	1,038	187	68	718	60,203	2,455	279	287	7,853	5,827
State.....	56,456	---	20	20	(4)	---	---	---	(4)	(4)	(4)	(4)	(4)	56,456	---	---	(4)	---	(4)	51,863	---	101	---	---	4,472
Counties.....	3,393	703	---	---	---	---	---	---	---	---	---	---	---	3,393	703	---	---	---	---	1,984	---	96	287	---	323
Cities.....	8,764	605	973	973	187	68	187	68	718	718	718	718	718	8,764	605	---	187	68	718	4,100	2,030	82	---	---	974
Populations over 25,000.....	4,708	269	380	380	143	63	143	63	174	174	174	174	174	4,708	269	---	143	63	174	2,055	1,235	80	---	---	689
Populations under 25,000.....	4,056	336	593	593	44	5	44	5	544	544	544	544	544	4,056	336	---	44	5	544	2,045	795	2	---	---	285
Townships.....	2,807	23	45	45	(4)	---	---	---	(4)	(4)	(4)	(4)	(4)	2,807	23	---	(4)	---	(4)	2,256	425	---	---	---	58
School districts.....	7,853	---	---	---	---	---	---	---	---	---	---	---	---	7,853	---	---	---	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 10.—GENERAL EXPENDITURE FOR CAPITAL OUTLAY OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undistributed
			Total	Police	Fire	Other						
RHODE ISLAND.....	\$5,734	\$30	\$283	\$52	\$53	\$17	\$2,595	\$1,452	\$180	\$7	\$596	\$591
State.....	2,167	16	68	(4)	(4)	(4)	1,841	---	175	3	46	18
Cities.....	2,722	14	118	52	49	17	639	1,078	5	4	291	573
Populations over 25,000.....	2,722	14	118	52	49	17	639	1,078	5	4	291	573
Towns.....	841	---	93	(4)	(4)	(4)	115	374	---	---	259	---
Special districts.....	4	---	4	---	4	---	---	---	---	---	---	---
SOUTH CAROLINA.....	13,923	77	69	1	14	15	10,936	52	531	12	1,937	309
State.....	11,474	5	39	(4)	(4)	(4)	10,342	---	71	12	859	146
Counties.....	1,122	51	---	---	---	---	502	---	457	---	---	112
Cities.....	237	21	30	1	14	15	92	40	3	---	---	51
Populations over 25,000.....	132	18	15	---	---	15	67	32	---	---	---	---
Populations under 25,000.....	105	3	15	1	14	---	25	8	3	---	---	51
School districts.....	1,078	---	---	---	---	---	---	---	---	---	1,078	---
Special districts.....	12	---	---	---	---	---	---	12	---	---	---	---
SOUTH DAKOTA.....	7,173	55	40	1	3	3	4,695	39	70	8	777	1,489
State.....	4,313	4	---	---	---	---	3,945	---	70	---	242	52
Counties.....	487	21	3	(4)	(4)	(4)	443	---	---	8	---	12
Cities.....	618	---	7	1	3	3	19	39	---	---	---	553
Populations over 25,000.....	535	---	---	---	---	---	---	37	---	---	---	498
Populations under 25,000.....	83	---	7	1	3	3	19	2	---	---	---	55
Townships.....	364	30	30	(4)	(4)	(4)	288	---	---	---	---	16
School districts.....	535	---	---	---	---	---	---	---	---	---	535	---
Special districts.....	856	---	---	---	---	---	---	---	---	---	---	856
TENNESSEE.....	18,200	37	1,324	90	93	89	11,687	143	1,416	283	2,512	798
State.....	13,938	14	1,037	(4)	(4)	(4)	10,623	---	1,245	202	448	369
Counties.....	2,478	7	15	(4)	(4)	(4)	427	---	54	81	1,634	260
Cities.....	1,755	16	243	90	93	60	637	143	117	---	430	169
Populations over 25,000.....	1,572	16	243	90	93	60	590	95	117	---	408	103
Populations under 25,000.....	183	---	---	---	---	---	47	48	---	---	22	66
School districts.....	29	---	29	---	---	---	---	---	---	---	---	---
Special districts.....	---	---	---	---	---	29	---	---	---	---	---	---
TEXAS.....	48,310	577	1,037	176	197	537	33,693	808	351	46	9,954	1,844
State.....	28,468	74	111	(4)	(4)	(4)	24,753	---	258	38	2,905	329
Counties.....	8,103	245	16	(4)	(4)	(4)	7,415	---	64	8	---	355
Cities.....	4,731	258	609	176	197	236	1,498	808	29	---	442	1,087
Populations over 25,000.....	3,513	126	320	127	162	31	1,236	674	17	---	264	876
Populations under 25,000.....	1,218	132	289	49	35	205	262	134	12	---	178	211
School districts.....	6,607	---	---	---	---	---	---	---	---	---	6,607	---
Special districts.....	401	---	301	---	---	301	27	---	---	---	---	73
UTAH.....	6,159	141	142	27	72	14	4,254	74	67	7	1,159	315
State.....	4,558	28	29	(4)	(4)	(4)	3,949	---	15	---	313	224
Counties.....	194	72	---	---	---	---	78	---	38	6	---	---

Cities.....	557	41	113	27	72	14	227	74	14	1	---	87
Populations over 25,000.....	453	38	102	23	65	14	202	66	13	---	---	32
Populations under 25,000.....	104	3	11	4	7	---	25	8	1	1	---	55
School districts.....	846	---	---	---	---	---	---	---	---	---	846	---
Special districts.....	4	---	---	---	---	---	---	---	---	---	---	4
VERMONT.....	3,428	211	334	1	16	---	2,224	274	8	4	300	73
State.....	2,427	59	14	(4)	(4)	(4)	2,193	---	8	3	91	59
Counties.....	---	---	---	---	---	---	---	---	---	---	---	---
Cities.....	68	1	15	1	14	---	31	1	---	1	5	14
Populations over 25,000.....	44	1	6	1	5	---	22	---	---	---	1	14
Populations under 25,000.....	24	---	9	---	9	(4)	9	1	---	1	4	---
Towns.....	909	151	303	(4)	(4)	---	---	273	---	---	182	---
School districts.....	22	---	---	---	---	---	---	---	---	---	22	---
Special districts.....	2	---	2	---	2	---	---	---	---	---	---	---
VIRGINIA.....	30,545	680	257	35	87	15	24,216	672	711	6	3,034	969
State.....	24,752	77	120	(4)	(4)	(4)	23,416	---	357	6	503	273
Counties.....	2,842	545	---	---	---	---	112	---	---	---	2,185	---
Cities.....	2,951	58	137	35	87	15	688	672	354	---	346	696
Populations over 25,000.....	2,493	41	95	26	64	5	545	638	351	---	344	479
Populations under 25,000.....	458	17	42	9	23	10	143	34	3	---	2	217
Special districts.....	---	---	---	---	---	---	---	---	---	---	---	---
WASHINGTON.....	13,612	661	927	288	246	146	8,530	354	179	14	2,632	315
State.....	7,315	13	106	(4)	(4)	(4)	6,592	---	95	---	416	93
Counties.....	1,618	604	141	(4)	(4)	(4)	758	13	70	14	1	17
Cities.....	2,349	44	652	288	218	146	1,111	341	14	---	---	187
Populations over 25,000.....	1,800	24	532	272	129	131	974	167	13	---	---	90
Populations under 25,000.....	549	20	120	16	89	15	137	174	1	---	---	97
Townships.....	69	---	---	---	---	---	69	---	---	---	---	---
School districts.....	2,215	---	---	---	---	---	---	---	---	---	2,215	---
Special districts.....	46	---	28	---	28	---	---	---	---	---	---	18
WEST VIRGINIA.....	20,591	252	273	29	33	147	13,294	144	1,869	8	3,944	807
State.....	17,898	162	64	(4)	(4)	(4)	12,842	---	1,799	8	2,344	679
Counties.....	204	74	---	---	---	---	---	---	69	---	---	61
Cities.....	889	16	209	29	33	147	452	144	1	---	---	67
Populations over 25,000.....	793	13	198	23	28	147	406	131	1	---	---	44
Populations under 25,000.....	96	3	11	6	5	---	46	13	---	---	---	23
School districts.....	1,600	---	---	---	---	---	---	---	---	---	1,600	---
WISCONSIN.....	26,829	413	152	26	28	84	20,079	1,373	338	216	2,834	1,424
State.....	16,975	55	3	(4)	(4)	(4)	15,360	---	105	15	936	501
Counties.....	3,848	270	11	(4)	(4)	(4)	3,102	---	185	3	---	277
Cities.....	4,351	88	138	26	28	84	1,617	1,169	48	198	447	646
Populations over 25,000.....	3,230	43	24	23	---	1	1,132	876	45	193	447	470
Populations under 25,000.....	1,121	45	114	3	28	83	485	293	3	5	---	176
Towns.....	---	---	---	---	---	---	---	---	---	---	---	---
School districts.....	1,451	---	---	---	---	---	---	---	---	---	1,451	---
Special districts.....	204	---	---	---	---	---	---	204	---	---	---	---
WYOMING.....	4,530	12	34	(4)	(4)	(4)	3,676	---	19	7	606	176
State.....	4,012	---	34	(4)	(4)	(4)	3,612	---	19	7	266	74
Counties.....	76	12	---	---	---	---	64	---	---	---	---	---
Cities.....	---	---	---	---	---	---	---	---	---	---	---	---
Populations over 25,000.....	---	---	---	---	---	---	---	---	---	---	---	---
School districts.....	340	---	---	---	---	---	---	---	---	---	340	---
Special districts.....	102	---	---	---	---	---	---	---	---	---	---	102

¹Includes \$4,759 thousand estimates not shown by State. ²Includes \$12,627 thousand for which detailed classification is not available. ³Includes \$11,256 thousand for conservation of natural resources. ⁴Detailed classification not available. ⁵Includes \$6,701 thousand for conservation of natural resources. ⁶Includes \$106 thousand for conservation of natural resources. ⁷Includes \$4,449 thousand for conservation of natural resources. ⁸Data not segregable between independent and dependent school districts.

TABLE 11.—GENERAL EXPENDITURE FOR DEBT SERVICE OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	Interest	PROVISION FOR DEBT RETIREMENT		
			Total	Direct redemption	Payments in- to sinking funds
Total ¹	\$1,636,507	\$535,945	\$1,100,562	\$799,208	\$283,354
State	427,943	113,453	314,490	268,174	46,316
Counties.....	273,265	77,550	195,715	141,323	54,392
Cities.....	570,695	208,339	362,356	225,428	109,928
Populations over 25,000.....	460,695	168,839	291,856	206,328	85,528
Populations under 25,000.....	110,000	39,500	70,500	246,100	24,400
Townships and towns.....	48,971	11,189	37,782	35,500	2,282
School districts.....	242,738	95,723	147,015	87,673	59,342
Special districts.....	74,193	30,161	44,032	34,938	9,094
Total.....	100.0	32.7	67.3	48.8	18.5
State.....	100.0	26.5	73.5	62.7	10.8
Counties.....	100.0	28.4	71.6	51.7	19.9
Cities.....	100.0	36.6	63.5	44.2	19.3
Populations over 25,000.....	100.0	36.6	63.4	44.8	18.6
Populations under 25,000.....	100.0	35.9	64.1	42.0	22.1
Townships and towns.....	100.0	22.8	77.2	72.5	4.7
School districts.....	100.0	39.4	60.6	36.1	24.5
Special districts.....	100.0	40.7	59.3	47.1	12.2
Alabama.....	16,898	7,912	38,986	5,718	3,022
State.....	4,257	2,828	1,429	603	826
Counties.....	5,205	1,947	3,258	2,369	889
Cities.....	5,904	2,674	3,230	1,677	1,307
Populations over 25,000.....	3,904	1,996	1,908	1,136	772
Populations under 25,000.....	2,000	678	1,322	541	535
School districts.....	1,532	463	1,069	1,069	-----
Arizona.....	5,002	2,219	32,783	1,247	1,498
State.....	235	119	116	85	31
Counties.....	1,340	441	899	831	68
Cities.....	620	291	3329	87	204
Populations over 25,000.....	420	214	206	53	153
Populations under 25,000.....	200	77	3123	34	51
School districts.....	1,506	363	1,143	-----	1,143
Special districts.....	1,301	1,005	296	244	52
Arkansas.....	16,191	10,593	35,598	4,737	616
State.....	8,396	7,376	1,020	1,020	-----
Counties.....	516	179	337	305	32
Cities.....	1,034	376	3658	41	372
Populations over 25,000.....	484	146	338	25	313
Populations under 25,000.....	550	230	3320	16	59
School districts.....	1,911	678	1,033	1,033	-----
Special districts.....	4,334	1,784	2,550	2,338	212
California.....	154,038	26,204	127,834	109,084	18,750
State.....	95,490	6,102	89,388	89,338	50
Counties.....	8,896	2,909	5,987	5,987	-----
Cities.....	16,953	6,549	10,404	10,404	-----
Populations over 25,000.....	13,404	5,204	8,200	8,200	-----
Populations under 25,000.....	3,549	1,345	2,204	2,204	-----
School districts.....	25,592	7,046	18,546	-----	18,546
Special districts.....	7,107	3,598	3,509	3,355	154
Colorado.....	8,797	3,484	35,313	4,161	857
State.....	4,082	776	3,306	3,305	1
Counties.....	259	62	197	112	85
Cities.....	2,038	632	31,406	489	622
Populations over 25,000.....	1,038	287	751	211	540
Populations under 25,000.....	1,000	345	3655	278	82
School districts.....	1,009	1,009	-----	-----	-----
Special districts.....	1,409	1,005	404	255	149
Connecticut.....	19,184	4,369	314,815	12,992	1,637
State.....	3,454	317	3,137	3,137	-----
Counties.....	223	76	147	147	-----
Cities.....	9,941	2,816	37,095	5,668	1,241
Populations over 25,000.....	9,141	2,571	6,570	5,329	1,241
Populations under 25,000.....	800	275	3525	839	-----

See footnotes at end of table.

TABLE 11.—GENERAL EXPENDITURE FOR DEBT SERVICE OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	Interest	PROVISION FOR DEBT RETIREMENT		
			Total	Direct redemption	Payments in- to sinking funds
Connecticut--Continued					
Towns.....	\$4,908	\$946	\$3,962	\$3,568	\$394
School districts.....	319	85	234	234	-----
Special districts.....	339	99	240	238	2
Delaware.....					
State.....	1,456	626	\$830	679	109
Counties.....	290	104	186	186	-----
Cities.....	582	216	366	366	-----
Populations over 25,000.....	526	252	\$274	123	109
Populations under 25,000.....	336	203	133	30	103
School districts.....	190	49	\$141	93	6
Special districts.....	58	54	4	4	-----
District of Columbia.....					
City with population over 25,000.....	792	141	651	651	-----
Florida.....					
State.....	31,817	14,961	\$16,856	5,067	10,990
Counties.....	12,550	5,771	6,779	1,143	5,636
Cities.....	10,978	5,732	\$5,246	1,023	3,424
Populations over 25,000.....	5,678	2,899	2,779	481	2,298
Populations under 25,000.....	5,300	2,833	\$2,467	542	1,126
School districts.....	6,634	2,334	4,300	2,536	1,764
Special districts.....	1,655	1,124	531	365	166
Georgia.....					
State.....	10,727	2,690	\$8,037	6,215	1,517
Counties.....	3,738	314	3,424	3,424	-----
Cities.....	2,891	908	1,983	1,521	462
Populations over 25,000.....	3,800	1,313	\$2,487	1,127	1,055
Populations under 25,000.....	2,150	707	1,443	700	743
School districts.....	1,650	606	\$1,044	427	312
Special districts.....	284	144	140	140	-----
Idaho.....					
State.....	4,639	1,237	\$3,402	2,584	573
Counties.....	964	62	902	820	82
Cities.....	613	153	460	460	-----
Populations over 25,000.....	665	205	\$460	182	33
Populations under 25,000.....	15	10	5	5	-----
School districts.....	650	195	\$455	177	33
Special districts.....	1,062	327	735	281	454
Special districts.....	1,335	490	845	841	4
Illinois.....					
State.....	93,344	29,127	\$64,217	39,854	23,687
Counties.....	18,524	6,348	12,176	12,176	-----
Cities.....	7,394	1,619	5,775	1,240	4,535
Populations over 25,000.....	22,632	5,005	\$17,627	5,633	11,318
Populations under 25,000.....	20,232	4,138	16,094	5,114	10,980
Townships.....	2,400	867	\$1,533	519	338
School districts.....	2,350	530	1,820	1,819	1
Special districts.....	13,019	5,805	7,214	6,413	801
Special districts.....	29,425	9,820	19,605	12,573	7,032
Indiana ¹					
State.....	16,763	3,977	\$12,786	10,740	1,823
Counties.....	831	299	532	437	95
Cities.....	3,395	587	2,808	2,808	-----
Populations over 25,000.....	4,532	1,381	\$3,151	1,237	1,691
Populations under 25,000.....	3,532	1,100	2,432	1,124	1,308
Townships.....	1,000	281	719	113	383
School districts.....	1,373	310	1,063	1,026	37
Special districts.....	6,592	1,386	5,206	5,206	(4)
Special districts.....	1,338	484	854	854	-----
Iowa.....					
State.....	29,591	5,322	\$24,269	19,667	4,592
Counties.....	1,423	116	1,307	1,307	-----
Cities.....	13,868	2,330	11,538	11,538	-----
Populations over 25,000.....	4,353	1,345	\$3,008	2,998	-----
Populations under 25,000.....	2,703	705	1,998	1,998	-----
Townships.....	1,650	640	\$1,010	1,000	-----
School districts.....	12	-----	12	12	-----
Special districts.....	9,909	1,523	8,386	3,794	4,592
Special districts.....	26	8	18	18	-----

See footnotes at end of table.

TABLE 11.—GENERAL EXPENDITURE FOR DEBT SERVICE OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942—Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	Interest	PROVISION FOR DEBT RETIREMENT		
			Total	Direct redemption	Payments in- to sinking funds
Kansas.....	\$12,779	\$3,973	\$8,806	\$6,810	\$1,483
State.....	2,016	694	1,322	1,322	-----
Counties.....	4,345	491	3,854	2,559	1,295
Cities.....	4,435	898	3,537	2,842	182
Populations over 25,000.....	1,735	274	1,461	1,461	-----
Populations under 25,000.....	2,700	624	2,076	1,381	182
Townships.....	158	117	41	35	6
School districts.....	1,733	1,733	-----	-----	-----
Special districts.....	92	40	52	52	-----
Kentucky.....	12,587	4,750	\$7,837	5,404	2,292
State.....	3,381	255	3,126	3,126	-----
Counties.....	2,423	1,179	1,244	1,244	-----
Cities.....	4,979	2,639	2,340	343	1,856
Populations over 25,000.....	3,979	2,141	1,838	161	1,677
Populations under 25,000.....	1,000	498	502	182	179
School districts.....	1,793	671	1,122	686	436
Special districts.....	11	6	5	5	-----
Louisiana.....	33,475	14,189	\$19,286	17,949	881
State.....	16,076	6,536	9,540	9,002	538
Parishes.....	4,013	1,609	2,404	2,404	-----
Cities.....	7,742	2,802	4,940	4,149	335
Populations over 25,000.....	6,392	2,593	3,999	3,999	-----
Populations under 25,000.....	1,350	409	941	150	335
School districts.....	1,404	1,404	-----	-----	-----
Special districts.....	4,240	1,838	2,402	2,394	8
Maine.....	6,522	1,973	\$4,549	3,980	329
State.....	3,610	865	2,745	2,726	19
Counties.....	306	64	242	222	20
Cities.....	1,282	455	827	453	334
Populations over 25,000.....	657	233	424	167	257
Populations under 25,000.....	625	222	403	286	77
Townships and towns.....	1,277	571	706	550	156
Special districts.....	47	18	29	29	-----
Maryland.....	21,793	8,426	\$13,367	12,792	458
State.....	7,174	1,586	5,588	5,587	1
Counties.....	3,467	1,814	1,653	1,517	136
Cities.....	10,537	4,602	5,935	5,546	272
Populations over 25,000.....	9,887	4,391	5,496	5,397	99
Populations under 25,000.....	650	211	439	149	173
Special districts.....	615	424	191	142	49
Massachusetts.....	67,529	9,148	58,381	57,915	466
State.....	19,896	3,296	16,600	16,394	206
Counties.....	662	70	592	592	-----
Cities.....	36,831	4,798	32,033	31,799	234
Populations over 25,000.....	35,271	4,651	30,620	30,386	234
Populations under 25,000.....	1,560	147	1,413	1,413	-----
Towns.....	9,954	932	9,022	8,996	26
Special districts.....	186	52	134	134	-----
Michigan.....	46,634	20,385	\$26,249	15,202	10,590
State.....	7,867	2,897	4,970	1,234	3,736
Counties.....	3,780	617	3,163	3,080	83
Cities.....	23,522	13,961	9,561	2,497	6,607
Populations over 25,000.....	20,072	12,360	7,712	1,597	6,115
Populations under 25,000.....	3,450	1,601	1,849	900	492
Townships.....	218	105	113	35	78
School districts.....	11,247	2,805	8,442	8,356	86
Special districts.....	-----	-----	-----	-----	-----
Minnesota.....	34,181	9,498	\$24,683	20,127	4,167
State.....	11,026	3,953	7,073	7,073	-----
Counties.....	6,932	970	5,962	5,704	258
Cities.....	12,508	4,267	8,241	3,943	3,909
Populations over 25,000.....	10,258	3,638	6,620	2,920	3,659
Populations under 25,000.....	2,250	629	1,621	981	251
Townships.....	112	112	-----	-----	-----
School districts.....	3,803	196	3,407	3,407	-----
Special districts.....	-----	-----	-----	-----	-----

See footnotes at end of table.

TABLE 11.--GENERAL EXPENDITURE FOR DEBT SERVICE OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942--Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	Interest	PROVISION FOR DEBT RETIREMENT		
			Total	Direct redemption	Payments in- to sinking funds
Mississippi.....	\$22,115	\$8,059	\$14,056	\$8,527	\$5,156
State.....	8,296	3,189	5,107	5,107	-----
Counties.....	8,394	2,342	6,052	1,513	4,539
Cities.....	3,840	1,421	\$ 2,419	1,429	617
Populations over 25,000.....	1,190	351	839	839	-----
Populations under 25,000.....	2,650	1,070	\$ 1,580	590	617
School districts.....	700	700	-----	-----	-----
Special districts.....	885	407	478	478	-----
Missouri.....	30,618	11,496	\$ 19,122	10,910	7,765
State.....	10,654	3,905	6,749	6,749	-----
Counties.....	4,467	1,238	3,229	1,482	1,747
Cities.....	12,005	3,956	\$ 8,049	1,709	5,893
Populations over 25,000.....	10,355	3,432	6,923	1,490	5,433
Populations under 25,000.....	1,650	524	\$ 1,126	219	460
Townships.....	256	66	190	136	54
School districts.....	1,939	1,939	-----	-----	-----
Special districts.....	1,297	392	905	834	71
Montana.....	6,298	1,048	5,250	5,219	31
State.....	915	288	627	627	-----
Counties.....	1,471	240	1,231	1,231	-----
Cities.....	1,135	267	868	868	-----
Populations over 25,000.....	364	94	270	270	-----
Populations under 25,000.....	771	173	598	598	-----
School districts.....	2,535	114	2,421	2,421	-----
Special districts.....	242	139	103	72	31
Nebraska.....	6,017	1,740	\$ 4,277	2,272	1,746
State.....	94	52	42	42	-----
Counties.....	254	75	179	115	64
Cities.....	3,762	918	\$ 2,844	906	1,879
Populations over 25,000.....	2,612	447	2,165	762	1,403
Populations under 25,000.....	1,150	471	\$ 679	144	276
Townships.....	37	29	8	5	3
School districts.....	1,423	624	799	799	-----
Special districts.....	447	42	405	405	-----
Nevada.....	919	176	\$ 743	600	32
State.....	174	15	159	159	-----
Counties.....	211	56	155	152	3
Cities.....	160	10	150	10	29
Populations under 25,000.....	160	10	\$ 150	10	29
School districts.....	316	76	240	240	-----
Special districts.....	58	19	39	39	-----
New Hampshire.....	5,337	831	\$ 4,506	4,277	185
State.....	1,932	337	1,595	1,595	-----
Counties.....	476	84	392	392	-----
Cities.....	1,664	205	\$ 1,459	1,230	185
Populations over 25,000.....	1,389	167	1,222	1,074	148
Populations under 25,000.....	275	38	\$ 237	156	37
Towns.....	869	109	760	760	-----
School districts.....	344	78	266	266	-----
Special districts.....	52	18	34	34	-----
New Jersey.....	93,042	38,988	54,054	49,913	4,141
State.....	13,397	4,759	8,638	5,854	2,784
Counties.....	13,707	5,234	8,473	8,219	254
Cities.....	45,200	19,124	26,076	24,976	1,100
Populations over 25,000.....	32,769	13,980	18,789	17,766	1,023
Populations under 25,000.....	12,431	5,144	7,287	7,210	77
Townships.....	5,403	2,503	2,900	2,897	3
School districts.....	15,335	7,368	7,967	7,967	-----
Special districts.....	-----	-----	-----	-----	-----
New Mexico.....	4,495	1,853	2,642	1,425	1,217
State.....	2,354	864	1,490	1,413	77
Counties.....	332	117	215	-----	215
Cities.....	582	195	387	-----	387
Populations over 25,000.....	216	72	144	-----	144
Populations under 25,000.....	366	123	243	-----	243
School districts.....	742	204	538	-----	538
Special districts.....	485	473	12	12	-----

See footnotes at end of table.

TABLE 11.--GENERAL EXPENDITURE FOR DEBT SERVICE OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942--Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	Interest	PROVISION FOR DEBT RETIREMENT		
			Total	Direct redemption	Payments in- to sinking funds
New York.....	\$337,173	\$110,105	³ \$227,068	\$212,781	\$15,200
State.....	90,204	22,053	68,151	58,741	9,410
Counties.....	30,614	9,019	21,595	21,581	14
Cities.....	154,160	53,992	³ 100,168	95,752	3,329
Populations over 25,000.....	144,160	51,262	92,898	89,737	3,161
Populations under 25,000.....	10,000	2,730	³ 7,270	6,015	168
Towns.....	12,176	2,645	9,531	9,531	-----
School districts.....	46,173	20,226	25,947	25,500	447
Special districts.....	3,846	2,170	1,676	1,676	-----
North Carolina.....	33,769	15,632	³ 18,137	7,850	9,685
State.....	14,210	6,321	7,889	152	7,737
Counties.....	11,697	5,310	6,387	5,403	984
Cities.....	7,727	3,930	³ 3,797	2,239	956
Populations over 25,000.....	4,027	2,220	1,807	1,151	656
Populations under 25,000.....	3,700	1,710	³ 1,990	1,088	300
Special districts.....	135	71	64	56	8
North Dakota.....	8,128	2,013	³ 6,115	4,085	1,934
State.....	1,926	936	990	990	-----
Counties.....	2,672	303	2,369	589	1,780
Cities.....	766	237	³ 529	163	298
Populations over 25,000.....	206	48	158	10	148
Populations under 25,000.....	560	189	³ 371	153	150
Townships.....	41	12	29	25	4
School districts.....	2,686	521	2,165	2,165	-----
Special districts.....	37	4	33	-----	33
Ohio.....	62,756	23,168	³ 39,588	11,435	25,855
State.....	668	445	223	196	27
Counties.....	15,929	3,073	12,856	5,748	7,108
Cities.....	35,906	12,164	³ 23,742	3,054	18,390
Populations over 25,000.....	28,906	9,579	19,327	1,857	17,470
Populations under 25,000.....	7,000	2,585	³ 4,415	1,197	920
Townships.....	94	8	86	82	4
School districts.....	6,569	6,569	-----	-----	-----
Special districts.....	3,590	909	2,681	2,355	326
Oklahoma.....	17,358	5,137	10,221	5,605	4,325
State.....	4,433	1,389	³ 3,044	3,044	-----
Counties.....	3,498	1,456	2,042	33	2,009
Cities.....	5,707	2,192	³ 3,515	908	2,316
Populations over 25,000.....	2,107	688	1,419	858	561
Populations under 25,000.....	3,600	1,504	³ 2,096	50	1,755
School districts ⁵	3,720	2,100	1,620	1,620	(4)
Oregon.....	16,245	4,353	³ 11,892	9,607	1,896
State.....	5,521	1,427	4,094	4,023	71
Counties.....	2,696	946	1,750	1,750	-----
Cities.....	3,297	1,221	³ 2,076	161	1,526
Populations over 25,000.....	2,197	565	1,632	106	1,526
Populations under 25,000.....	1,100	656	³ 444	55	-----
School districts.....	4,069	628	3,441	3,166	275
Special districts.....	662	131	531	507	24
Pennsylvania.....	135,737	49,583	³ 86,154	33,652	52,420
State.....	23,126	7,970	15,156	3,506	11,650
Counties.....	32,985	5,102	27,883	20,556	7,327
Cities.....	39,934	18,269	³ 21,665	6,523	15,060
Populations over 25,000.....	30,534	16,558	13,976	2,848	11,128
Populations under 25,000.....	9,400	1,711	³ 7,689	3,675	3,932
Townships.....	5,551	1,020	4,531	3,067	1,464
School districts.....	34,141	17,222	16,919	-----	16,919
Rhode Island.....	9,390	4,684	4,706	4,022	684
State.....	2,188	1,090	1,098	920	178
Cities.....	5,374	2,843	2,531	2,076	455
Populations over 25,000.....	5,374	2,843	2,531	2,076	455
Towns.....	1,809	743	1,066	1,015	51
Special districts.....	19	8	11	11	-----

See footnotes at end of table.

TABLE 11.--GENERAL EXPENDITURE FOR DEBT SERVICE OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942--Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	Interest	PROVISION FOR DEBT RETIREMENT		
			Total	Direct redemption	Payments into sinking funds
South Carolina.....	\$18,818	\$7,116	³ \$11,702	\$9,502	\$1,972
State.....	6,209	2,024	4,185	3,653	532
Counties.....	6,819	2,293	4,526	3,615	911
Cities.....	2,641	1,420	³ 1,221	627	368
Populations over 25,000.....	991	471	520	348	172
Populations under 25,000.....	1,650	949	³ 701	279	194
School districts.....	2,916	1,230	1,686	1,556	130
Special districts.....	233	149	84	51	33
South Dakota.....	7,321	2,700	³ 4,621	2,191	2,263
State.....	2,919	1,477	1,442	1,202	240
Counties.....	2,168	489	1,679	805	874
Cities.....	778	229	³ 549	109	273
Populations over 25,000.....	98	26	72	-----	72
Populations under 25,000.....	680	203	³ 477	109	201
Townships.....	53	33	20	19	1
School districts.....	1,339	464	875	-----	875
Special districts.....	64	8	56	56	-----
Tennessee.....	23,014	12,160	³ 10,854	5,291	5,346
State.....	7,176	4,482	2,694	2,694	-----
Counties.....	7,658	3,463	4,195	1,537	2,658
Cities.....	8,130	4,192	³ 3,938	1,033	2,688
Populations over 25,000.....	6,030	2,989	3,041	634	2,407
Populations under 25,000.....	2,100	1,203	³ 897	399	281
School districts ⁶	-----	-----	-----	-----	-----
Special districts.....	50	23	27	27	-----
Texas.....	79,154	26,381	³ 52,773	19,949	30,980
State.....	3,609	763	2,846	2,777	69
Counties.....	25,870	9,100	16,770	7,039	9,731
Cities.....	23,882	9,032	³ 14,850	3,046	9,960
Populations over 25,000.....	15,382	5,952	9,430	2,567	6,863
Populations under 25,000.....	8,500	3,080	³ 5,420	479	3,097
School districts.....	21,600	5,218	16,382	5,898	10,484
Special districts.....	4,193	2,268	1,925	1,189	736
Utah.....	2,491	821	³ 1,670	1,372	262
State.....	313	42	271	271	-----
Counties.....	174	40	134	95	39
Cities.....	1,297	301	³ 996	737	223
Populations over 25,000.....	972	211	761	607	154
Populations under 25,000.....	325	90	³ 235	130	69
School districts.....	537	345	192	192	-----
Special districts.....	170	93	77	77	-----
Vermont.....	3,460	657	³ 2,803	2,527	210
State.....	1,358	211	1,147	1,147	-----
Counties.....	16	5	11	11	-----
Cities.....	725	184	³ 541	265	210
Populations over 25,000.....	175	80	95	-----	95
Populations under 25,000.....	550	104	³ 446	265	115
Towns.....	1,277	247	1,030	1,030	-----
School districts.....	79	9	70	70	-----
Special districts.....	5	1	4	4	-----
Virginia.....	15,194	6,631	³ 8,563	5,039	3,222
State.....	1,760	816	944	40	904
Counties.....	3,822	1,394	2,428	1,792	636
Cities.....	9,612	4,421	³ 5,191	3,207	1,682
Populations over 25,000.....	7,662	3,325	4,337	2,858	1,479
Populations under 25,000.....	1,950	1,096	³ 854	349	203
Special districts.....	-----	-----	-----	-----	-----
Washington.....	11,236	3,851	³ 7,385	5,741	1,561
State.....	1,907	531	1,376	111	1,285
Counties.....	1,780	618	1,162	1,162	-----
Cities.....	4,007	1,600	³ 2,407	2,031	293
Populations over 25,000.....	3,507	1,337	2,170	1,910	260
Populations under 25,000.....	500	263	³ 237	121	33
Townships.....	30	23	7	7	-----
School districts.....	2,767	744	2,023	2,023	-----
Special districts.....	745	335	410	407	3

See footnotes at end of table.

TABLE 11.--GENERAL EXPENDITURE FOR DEBT SERVICE OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942--Continued

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Total	Interest	PROVISION FOR DEBT RETIREMENT		
			Total	Direct redemption	Payments in- to sinking funds
West Virginia.....	\$13,037	\$4,343	³ \$8,694	\$1,403	\$7,134
State.....	8,911	2,833	6,078	291	5,787
Counties.....	1,328	397	931	931	-----
Cities.....	1,173	513	³ 660	181	322
Populations over 25,000.....	673	296	377	151	226
Populations under 25,000.....	500	217	³ 283	30	96
School districts.....	1,625	600	1,025	-----	1,025
Wisconsin.....	25,892	4,455	³ 21,437	21,106	295
State.....	512	240	272	272	-----
Counties.....	10,394	1,102	9,292	9,292	-----
Cities.....	9,569	2,046	³ 7,523	7,365	122
Populations over 25,000.....	6,719	1,444	5,275	5,222	53
Populations under 25,000.....	2,850	602	³ 2,248	2,143	69
Towns.....	1,013	128	885	885	-----
School districts.....	1,065	261	804	631	173
Special districts.....	3,339	678	2,661	2,661	-----
Wyoming.....	2,754	760	1,994	1,099	895
State.....	447	151	296	296	-----
Counties.....	173	42	131	131	-----
Cities.....	1,058	293	765	525	240
Populations under 25,000.....	1,058	293	765	525	240
School districts.....	911	257	654	-----	654
Special districts.....	165	17	148	147	1

¹Excludes adjustment in Indiana amounting to \$1,298 thousand.²Includes estimates not shown by State.³Includes estimates for which detailed classification is not available.⁴Included in direct redemption.⁵Estimated.⁶Data not segregable between independent and dependent school districts.

TABLE 12.—DEBT OF STATE AND LOCAL GOVERNMENTS, OUTSTANDING AT END OF FISCAL YEAR, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942
(Includes debt of enterprises)

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Gross debt	Long-term debt	LONG-TERM, BY CHARACTER			LONG-TERM, BY PURPOSE		Short-term debt	Sinking-fund and other long-term debt offsets	Net long-term debt
			General obligation bonds	Revenue bonds	Other	General government	Enterprise			
Total ¹	\$18,999,949	\$18,044,187	\$15,454,372	\$1,582,909	\$1,006,906	\$12,450,516	\$5,593,671	\$955,762	\$1,930,307	\$16,113,890
State.....	3,270,654	3,106,921	2,498,138	213,868	399,920	2,858,137	248,784	163,733	486,601	2,620,320
Counties.....	1,961,522	1,891,349	1,772,262	10,928	108,159	1,891,349	(3)	70,173	148,746	1,742,603
Cities.....	9,239,027	8,984,278	8,038,169	586,911	364,198	5,084,061	3,900,749	254,749	1,185,684	7,798,594
Populations over 25,000.....	8,135,027	7,902,078	7,169,169	442,681	290,228	4,318,361	3,583,717	232,949	1,110,684	6,791,394
Populations under 25,000.....	1,104,000	1,082,200	864,000	144,230	73,970	765,700	316,500	21,800	75,000	1,007,200
Townships and towns.....	257,970	231,805	218,990	9,294	3,521	217,758	14,047	26,165	6,067	225,738
School districts.....	1,891,177	1,783,719	1,765,237	-----	18,482	1,783,719	-----	107,458	62,657	1,721,062
Special districts ⁴	2,429,059	2,095,575	1,215,341	767,608	112,626	638,823	1,456,752	338,484	40,552	2,055,023
Total.....	100.0	95.0	81.3	8.3	5.3	65.5	20.4	5.0	10.2	84.8
States.....	100.0	95.0	76.3	6.5	12.2	87.4	7.6	5.0	14.9	80.1
Counties.....	100.0	96.4	90.4	.6	5.5	96.4	(1)	3.6	7.6	88.8
Cities.....	100.0	97.2	86.9	6.4	3.9	55.0	42.2	2.8	12.8	84.4
Populations over 25,000.....	100.0	97.1	88.1	5.4	3.6	53.1	44.1	2.9	13.7	89.5
Populations under 25,000.....	100.0	98.0	78.3	13.1	6.7	59.4	28.7	2.0	6.8	91.2
Townships and towns.....	100.0	80.0	84.9	3.6	1.4	84.4	5.4	10.1	2.4	87.5
School districts.....	100.0	94.3	93.3	-----	1.0	94.3	-----	5.7	3.3	91.0
Special districts.....	100.0	96.3	50.0	31.6	4.6	26.3	60.0	13.7	1.7	84.6
ALABAMA.....	229,235	222,389	161,383	32,269	27,784	175,842	46,547	6,846	7,567	214,822
State.....	76,656	74,899	63,259	831	10,809	66,324	8,575	1,757	2,870	72,029
Counties.....	41,360	40,343	35,039	1,596	3,708	40,343	-----	1,017	1,129	39,214
Cities.....	81,773	80,761	52,346	14,145	13,267	58,486	22,275	1,012	3,525	77,236
Populations over 25,000.....	58,773	58,311	39,377	9,968	8,966	42,791	15,520	462	1,775	56,536
Populations under 25,000.....	23,000	22,450	12,969	4,177	4,301	15,695	6,755	550	1,750	20,700
School districts.....	10,689	10,689	510,689	-----	-----	10,689	-----	-----	-----	10,689
Special districts.....	18,757	15,697	-----	15,697	-----	-----	15,697	3,060	43	15,654
ARIZONA.....	41,281	40,689	31,940	3,414	4,200	29,861	10,828	592	4,088	36,601
State.....	3,663	3,663	123	578	2,962	3,663	-----	-----	180	3,483
Counties.....	9,152	9,149	9,149	-----	-----	9,149	-----	3	1,460	7,689
Cities.....	16,770	16,685	13,733	579	1,238	8,114	8,571	85	653	16,032
Populations over 25,000.....	12,392	12,392	11,185	90	1,127	6,444	5,948	-----	434	11,958
Populations under 25,000.....	4,378	4,293	2,548	499	111	1,670	2,623	85	219	4,074
School districts.....	7,945	7,945	57,945	-----	-----	7,945	-----	-----	1,013	6,932
Special districts.....	3,751	3,247	990	2,257	-----	990	2,257	504	782	2,465
ARKANSAS.....	200,432	193,701	180,314	9,396	6,374	187,494	11,207	1,791	7,711	190,990
State.....	154,817	154,815	148,952	-----	5,863	154,815	-----	2	6,023	148,792
Counties.....	4,517	4,501	4,501	-----	-----	4,501	-----	16	179	4,322
Cities.....	15,593	15,588	3,957	8,808	206	6,547	9,041	5	1,392	14,196
Populations over 25,000.....	10,793	10,793	2,620	8,173	-----	3,291	7,502	-----	1,229	9,564
Populations under 25,000.....	4,800	4,795	1,337	635	206	3,256	1,539	5	163	4,632
School districts.....	21,666	21,610	21,610	-----	-----	21,610	-----	56	-----	21,610
Special districts.....	3,889	2,197	1,294	588	305	21	2,166	1,702	117	2,070

See footnotes at end of table.

TABLE 12.—DEBT OF STATE AND LOCAL GOVERNMENTS, OUTSTANDING AT END OF FISCAL YEAR, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942—Continued
(Includes debt of enterprises)

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Gross debt	Long-term debt	LONG-TERM, BY CHARACTER			LONG-TERM, BY PURPOSE		Short-term debt	Sinking fund and other long-term debt offsets	Net long-term debt
			General obligation bonds	Revenue bonds	Other	General government	Enterprise			
CALIFORNIA.										
State.....	\$1,349,139	\$1,309,397	\$1,026,773	\$220,776	\$61,848	\$535,505	\$773,892	\$39,742	\$90,581	\$1,218,816
Counties.....	218,421	218,421	138,881	67,319	12,221	132,068	86,353	-----	73,492	144,929
Cities.....	62,903	56,936	22,045	-----	34,891	56,936	(3)	5,967	-----	56,936
Populations over 25,000.....	475,146	475,132	356,567	114,837	3,728	114,446	360,686	14	13,746	461,386
Populations under 25,000.....	442,841	442,827	329,087	110,062	3,678	98,880	343,947	14	13,746	429,081
School districts.....	32,305	32,305	27,480	4,775	50	15,566	16,739	-----	-----	32,305
Special districts.....	159,329	159,329	159,306	-----	23	159,329	-----	-----	-----	159,329
Special districts.....	433,340	399,579	349,974	38,620	10,985	72,726	326,853	33,761	3,343	396,236
COLORADO ² .										
State.....	141,809	136,931	96,090	5,168	33,603	100,601	36,330	4,878	5,409	131,522
Counties.....	24,089	24,066	2,155	1,899	20,012	24,066	-----	23	380	23,686
Cities.....	1,278	1,265	1,173	-----	72	1,245	-----	33	33	1,212
Populations over 25,000.....	48,179	47,954	40,788	3,269	1,827	11,771	36,183	225	4,779	43,175
Populations under 25,000.....	35,179	35,179	32,941	1,184	1,054	8,501	26,678	-----	2,004	33,175
School districts.....	13,000	12,775	7,847	2,085	773	3,270	9,505	225	2,775	10,000
Special districts.....	21,381	19,947	19,947	-----	-----	19,947	-----	1,434	-----	19,947
Special districts.....	47,750	44,587	32,895	-----	11,692	43,572	1,015	3,163	217	44,370
CONNECTICUT										
State.....	177,364	159,640	140,305	11,824	1,707	120,631	39,009	17,724	4,914	154,726
Counties.....	30,213	30,213	30,213	-----	-----	19,813	10,400	-----	-----	30,213
Cities.....	2,145	1,395	1,395	-----	-----	1,395	-----	750	394	1,001
Populations over 25,000.....	92,302	90,594	84,188	204	398	86,424	4,170	1,708	3,814	86,780
Populations under 25,000.....	85,802	84,204	83,602	204	398	80,924	3,280	1,598	3,814	80,390
Towns.....	6,500	6,390	586	-----	-----	5,500	890	110	-----	6,390
School districts.....	9,823	9,087	8,636	66	385	7,771	1,316	736	10	9,077
Special districts.....	1,993	1,889	1,805	-----	84	1,889	-----	104	-----	1,889
Special districts.....	40,888	26,462	14,068	11,554	840	3,339	23,123	14,426	696	25,766
DELAWARE										
State.....	26,141	25,179	24,179	250	146	18,838	6,341	962	1,412	23,767
Counties.....	5,307	5,307	5,174	-----	133	5,307	-----	-----	74	5,233
Cities.....	5,650	5,650	5,649	-----	1	5,650	-----	-----	-----	5,650
Populations over 25,000.....	12,363	12,353	11,487	250	12	6,012	6,341	10	1,338	11,015
Populations under 25,000.....	10,563	10,563	10,563	-----	-----	4,498	6,065	-----	1,313	9,250
School districts.....	1,800	1,790	924	250	12	1,514	276	10	25	1,765
Special districts.....	1,869	1,869	1,869	-----	-----	1,869	-----	-----	-----	1,869
Special districts.....	952	-----	-----	-----	-----	-----	-----	952	-----	-----
DISTRICT OF COLUMBIA.										
City with population over 25,000.....	20,885	9,655	-----	-----	9,655	9,527	128	11,230	8	9,647
Special districts.....	9,655	9,655	-----	-----	9,655	9,527	128	-----	8	9,647
Special districts.....	11,230	-----	-----	-----	-----	-----	-----	11,230	-----	-----
FLORIDA.										
State.....	414,510	409,352	342,411	43,391	5,714	351,270	58,082	5,158	26,002	383,350
Counties.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Cities.....	119,940	118,275	117,777	-----	498	118,275	-----	-----	13,707	104,568
Populations over 25,000.....	206,840	206,079	163,613	20,973	3,657	170,335	35,744	761	7,609	198,470
Populations under 25,000.....	109,840	109,629	90,873	17,145	1,611	83,022	26,607	211	3,391	106,238
School districts.....	97,000	96,450	72,740	3,828	2,046	87,313	9,137	550	4,218	92,232
Special districts.....	49,869	49,180	48,010	-----	1,170	49,180	-----	689	4,040	45,140
Special districts.....	37,861	35,818	13,011	22,418	389	13,480	22,338	2,043	646	35,172
GEORGIA ² .										
State.....	135,912	129,494	74,711	35,601	17,113	87,309	42,185	6,418	10,291	119,203
Counties.....	26,679	26,547	10,825	-----	15,722	23,672	2,875	132	384	26,163
Counties.....	20,717	18,237	16,312	1,767	158	18,237	(3)	2,480	5,877	12,360

Cities.....	33,473	32,923	28,190	1,431	1,233	26,016	6,907	3,850	29,073
Populations over 25,000.....	21,973	21,973	20,232	1,013	728	18,731	3,242	1,900	20,073
Populations under 25,000.....	11,500	10,950	7,958	418	505	7,285	3,665	1,950	9,000
School districts.....	22,856	22,856	22,856	---	---	22,856	---	---	22,856
Special districts.....	35,839	32,583	180	32,403	---	180	32,403	180	32,403
IDAHO.....									
State.....	45,361	43,044	24,542	115	18,277	41,596	1,449	1,976	41,068
Counties.....	3,601	2,581	1,977	95	509	2,581	---	33	2,548
Cities.....	3,112	2,770	2,770	---	---	2,770	---	918	1,852
Populations over 25,000.....	4,850	4,741	4,534	17	80	3,780	961	264	4,477
Populations under 25,000.....	473	473	398	---	75	408	65	10	463
Townships.....	4,377	4,268	4,136	17	5	3,372	896	254	4,014
School districts.....	7,828	7,637	7,637	---	---	7,637	---	584	7,053
Special districts.....	25,970	25,315	7,624	3	17,688	24,828	437	177	25,138
ILLINOIS.....									
State.....	897,924	727,028	627,770	81,587	8,693	635,659	91,369	47,386	679,642
Counties.....	150,745	150,745	144,412	---	6,333	150,733	12	6,358	144,387
Cities.....	52,732	31,987	31,850	---	137	31,987	---	2,035	29,952
Populations over 25,000.....	238,142	188,465	111,522	66,403	1,562	112,239	76,226	24,474	163,991
Populations under 25,000.....	200,967	152,490	100,479	51,745	266	99,173	53,317	22,539	129,951
Townships.....	37,175	35,975	11,043	14,658	1,296	13,066	22,909	1,935	34,040
School districts.....	18,724	10,629	10,276	59	294	10,629	---	41	10,588
Special districts.....	169,575	109,010	109,010	---	---	109,010	---	---	109,010
INDIANA ²	273,006	236,192	220,700	15,125	367	221,061	15,131	14,478	221,714
State.....	145,171	142,125	86,990	46,230	6,664	101,269	40,856	6,950	135,175
Counties.....	7,960	7,902	---	1,762	6,140	7,902	---	688	7,214
Cities.....	18,868	18,750	18,738	12	---	18,750	---	715	18,035
Populations over 25,000.....	70,518	69,748	32,823	34,290	394	39,058	30,690	4,596	65,152
Populations under 25,000.....	54,718	54,058	29,334	24,610	114	33,959	20,099	3,029	51,029
Townships.....	15,800	15,690	3,489	9,680	280	5,099	10,591	1,567	14,123
School districts.....	1,953	1,657	1,527	---	130	1,657	---	24	1,633
Special districts.....	35,394	34,535	34,535	---	---	34,535	---	---	34,535
IOWA.....	23,575	22,630	12,464	10,166	---	12,464	10,166	927	21,703
State.....	152,068	151,613	142,541	7,315	1,368	141,598	10,015	1,337	150,276
Counties.....	2,611	2,587	1,137	1,450	---	2,587	---	86	2,501
Cities.....	76,412	76,062	75,752	237	73	76,062	---	183	75,879
Populations over 25,000.....	34,435	34,354	29,151	3,789	1,025	26,178	8,176	1,003	33,351
Populations under 25,000.....	24,435	24,434	22,224	1,720	490	19,085	5,349	1,003	23,431
Townships.....	10,000	9,920	6,927	2,069	535	7,093	2,827	---	9,920
School districts.....	115	115	86	---	29	115	---	---	115
Special districts.....	36,322	36,322	36,081	---	241	36,322	---	---	36,322
KANSAS.....	2,173	2,173	334	1,839	---	334	1,839	65	2,108
State.....	90,433	88,406	70,141	8,230	7,631	74,411	13,995	5,028	83,378
Counties.....	15,522	15,522	13,440	---	2,082	15,522	---	978	14,544
Cities.....	17,135	17,029	16,841	18	170	17,029	---	685	16,344
Populations over 25,000.....	36,268	35,865	22,647	5,442	5,372	21,870	13,995	3,365	32,500
Populations under 25,000.....	20,018	19,780	12,668	2,876	4,236	11,763	8,017	2,441	17,339
Townships.....	16,250	16,085	9,979	2,566	1,136	10,107	5,978	924	15,161
School districts.....	3,045	3,010	233	2,770	7	3,010	---	---	3,010
Special districts.....	17,489	16,006	516,006	---	---	16,006	---	---	16,006
KENTUCKY.....	974	974	974	---	---	974	---	---	974
State.....	137,521	132,738	85,226	31,262	13,598	98,886	33,852	14,891	117,847
Counties.....	9,324	9,310	---	6,317	2,993	5,875	3,935	608	8,702
Cities.....	24,565	23,313	23,313	---	---	23,313	(²)	845	22,468
Populations over 25,000.....	69,887	69,527	57,032	9,607	236	54,948	14,579	12,762	56,765
Populations under 25,000.....	61,287	61,147	53,891	7,126	130	50,590	10,557	12,326	48,821
School districts.....	8,500	8,380	3,141	2,481	106	4,358	4,022	436	7,944
Special districts.....	15,982	15,250	4,881	---	10,369	15,250	---	419	14,831
	20,263	17,838	---	17,838	---	---	17,838	257	17,581

See footnotes at end of table.

TABLE 12.—DEBT OF STATE AND LOCAL GOVERNMENTS, OUTSTANDING AT END OF FISCAL YEAR, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942—Continued
(Includes debt of enterprises)

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Gross debt	Long-term debt	LONG-TERM, BY CHARACTER			LONG-TERM, BY PURPOSE		Short-term debt	Sinking fund and other long-term debt offeete	Net long-term debt
			LONG-TERM, BY CHARACTER			LONG-TERM, BY PURPOSE				
			General obligation bonds	Revenue bonds	Other	General government	Enterprise			
LOUISIANA.....										
State.....	\$ 382,755	\$ 377,848	\$ 315,280	\$ 32,667	\$ 27,026	\$ 296,845	\$ 81,003	\$ 4,907	\$ 11,487	\$ 366,361
Parishes.....	184,133	182,227	161,146	-----	21,081	148,872	33,355	1,906	2,242	179,985
Cities.....	33,660	33,409	32,113	-----	1,296	33,409	-----	251	5,573	27,836
Populations over 25,000.....	76,676	76,379	62,363	7,307	3,834	56,732	19,647	297	3,615	72,764
Populations under 25,000.....	62,676	62,479	55,679	4,569	2,231	48,370	14,109	197	2,136	60,343
School districts.....	14,000	13,900	6,684	2,738	1,603	8,362	5,538	100	1,479	12,421
Special districts.....	28,395	27,694	27,016	-----	678	27,694	-----	701	-----	27,694
Special districts.....	59,891	58,139	32,642	25,360	137	30,138	28,001	1,752	57	58,082
MAINE.....										
State.....	69,796	63,440	60,412	1,081	1,077	46,042	17,398	6,356	3,879	59,561
Counties.....	26,485	26,485	26,323	-----	162	25,745	740	-----	152	26,333
Cities.....	1,357	1,175	1,175	-----	-----	1,175	-----	182	192	983
Populations over 25,000.....	16,470	12,770	11,496	37	367	12,253	517	3,700	292	12,478
Populations under 25,000.....	9,170	7,170	6,940	-----	230	6,743	427	2,000	62	7,108
Townships and towns.....	7,300	5,600	4,556	37	137	5,510	90	1,700	230	5,370
Special districts.....	7,563	6,415	5,881	-----	534	6,409	6	1,148	23	6,392
Special districts.....	17,921	16,595	15,537	1,044	14	460	16,135	1,326	3,220	13,375
MARYLAND.....										
State.....	324,746	300,928	286,974	6,648	6,508	215,210	85,718	23,818	40,478	260,450
Counties.....	52,452	52,452	40,272	6,000	6,180	45,252	7,200	-----	2,348	50,104
Cities.....	44,303	42,835	42,666	-----	169	42,835	-----	1,468	1,783	41,052
Populations over 25,000.....	183,567	183,258	182,137	164	159	117,103	66,150	309	34,405	148,853
Populations under 25,000.....	176,567	176,433	176,433	-----	-----	113,074	63,359	134	34,030	142,403
Special districts.....	7,000	6,825	5,704	164	159	4,034	2,791	175	375	6,450
Special districts.....	44,424	22,383	21,899	484	-----	10,015	12,368	22,041	1,942	20,441
MASSACHUSETTS.....										
State.....	539,289	450,119	352,857	15,093	82,169	270,634	179,485	89,170	48,851	401,268
Counties.....	111,187	97,627	17,311	-----	80,316	95,188	2,439	13,560	20,659	76,968
Cities.....	4,018	1,918	1,862	-----	56	1,918	-----	2,100	-----	1,918
Populations over 25,000.....	283,699	244,471	240,407	3,627	437	152,289	92,182	39,228	28,067	216,404
Populations under 25,000.....	275,834	237,362	233,317	3,627	418	146,845	90,517	38,472	28,017	209,345
Towns.....	7,865	7,109	7,090	-----	19	5,444	1,665	756	50	7,059
Special districts.....	38,141	30,532	29,778	428	326	20,114	10,418	7,609	105	30,427
Special districts.....	102,244	75,571	63,499	11,038	1,034	1,125	74,446	26,673	20	75,551
MICHIGAN.....										
State.....	617,700	589,888	515,659	30,389	37,830	467,756	122,132	27,812	89,053	500,835
Counties.....	51,840	51,634	32,069	8,610	10,955	49,399	2,235	206	30,461	21,173
Cities.....	17,638	16,976	2,210	662	14,104	16,976	(3)	662	573	16,403
Populations over 25,000.....	468,720	461,594	426,863	17,066	11,655	344,323	117,271	7,126	53,988	407,606
Populations under 25,000.....	427,420	420,844	400,383	13,200	7,261	313,160	107,684	6,576	49,861	370,983
Townships.....	41,300	40,750	26,480	3,866	4,394	31,163	9,587	550	4,127	36,623
School districts.....	3,087	3,071	1,200	1,816	55	3,071	-----	16	48	3,023
Special districts.....	54,469	53,987	53,022	-----	965	53,987	-----	482	3,973	50,014
Special districts.....	21,946	2,626	295	2,235	96	-----	2,626	19,320	10	2,616
MINNESOTA.....										
State.....	332,017	327,149	300,322	2,940	20,186	307,633	19,516	4,868	20,939	306,210
Counties.....	105,176	105,176	104,046	-----	1,130	105,176	-----	-----	1,577	103,599
Cities.....	27,394	27,096	25,504	25	1,567	27,096	-----	298	670	26,426
Populations over 25,000.....	146,088	145,452	121,347	2,915	17,489	125,336	19,516	636	18,692	126,760
Populations under 25,000.....	127,788	127,592	111,871	865	14,856	113,202	14,390	196	16,388	111,204
Townships.....	18,300	17,860	9,476	2,050	2,633	12,734	5,126	440	2,304	15,556
School districts.....	2,893	1,710	1,710	-----	-----	1,710	-----	1,183	-----	1,710
Special districts.....	50,466	47,715	547,715	-----	-----	47,715	-----	2,751	-----	47,715

MISSISSIPPI ²	State.....	192,701	191,308	119,204	9,821	60,374	179,961	11,347	1,393	8,802	182,506
	Counties.....	82,499	82,499	24,998	703	56,798	82,499	-----	-----	1,681	80,818
	Cities.....	53,345	53,289	52,040	-----	1,249	53,289	-----	56	5,896	47,993
	Populations over 25,000.....	32,985	32,545	24,898	4,369	1,369	26,905	5,640	440	1,025	31,520
	Populations under 25,000.....	9,685	8,810	8,810	176	699	8,728	957	-----	276	9,409
	School districts.....	23,300	22,860	16,088	4,193	670	18,177	4,683	440	747	22,111
	Special districts.....	14,545	14,545	514,545	-----	-----	14,545	-----	-----	-----	14,545
	State.....	10,727	9,830	4,123	4,749	958	4,123	5,707	897	200	9,630
	Counties.....	316,415	308,209	284,373	12,652	7,073	272,693	35,516	8,206	14,570	293,639
	Cities.....	94,492	94,492	89,751	342	4,399	94,492	-----	-----	5,383	89,109
MISSOURI	Counties.....	28,443	27,417	23,884	3,055	468	27,417	(³)	1,026	1,726	25,691
	Cities.....	132,555	132,430	118,146	8,970	1,203	98,152	34,278	125	7,070	125,360
	Populations over 25,000.....	120,055	120,040	110,803	8,390	847	91,858	28,182	15	5,360	114,680
	Populations under 25,000.....	12,500	12,390	7,343	590	356	6,294	6,096	110	1,710	10,680
	Townships.....	1,978	1,884	1,859	7	18	1,884	-----	94	86	1,798
	School districts.....	46,678	46,678	46,282	-----	396	46,678	-----	-----	-----	46,678
	Special districts.....	12,269	5,308	4,451	268	589	4,070	1,238	6,961	305	5,003
	State.....	39,864	38,387	18,553	8,071	11,763	28,282	10,105	1,477	2,598	35,789
	Counties.....	13,161	13,161	3,703	4,849	4,609	9,002	4,159	-----	1,157	12,004
	Cities.....	4,045	3,616	3,616	-----	-----	3,616	(³)	429	465	3,151
MONTANA	Counties.....	6,314	5,644	4,456	1,188	-----	4,823	821	670	455	5,189
	Populations over 25,000.....	2,053	1,953	1,953	-----	-----	1,853	-----	200	241	1,612
	Populations under 25,000.....	4,261	3,791	2,603	1,188	-----	2,970	821	470	214	3,577
	School districts.....	6,724	6,724	6,724	-----	-----	6,724	-----	-----	509	6,215
	Special districts.....	9,620	9,242	54	2,034	7,154	4,117	5,125	378	12	9,230
	State.....	181,822	180,979	48,084	102,414	24,402	68,177	112,902	843	8,270	172,709
	Counties.....	1,384	1,384	-----	1,384	-----	1,384	-----	-----	-----	1,384
	Cities.....	3,126	3,101	3,069	-----	32	3,101	-----	25	63	3,038
	Populations over 25,000.....	29,891	29,131	15,555	3,624	3,873	18,979	10,152	760	3,244	25,887
	Populations under 25,000.....	13,891	13,241	9,903	-----	3,338	10,487	2,754	650	2,497	10,744
NEBRASKA	Populations over 25,000.....	16,000	15,890	5,552	3,624	535	8,492	7,398	110	747	15,143
	Townships.....	68	48	28	-----	20	48	-----	20	-----	48
	School districts.....	24,622	24,622	524,622	-----	-----	24,622	-----	-----	3,894	20,728
	Special districts.....	122,731	122,693	4,910	97,406	20,477	20,043	102,650	38	1,069	121,624
	State.....	10,748	10,625	9,305	497	815	9,697	928	123	390	10,235
	Counties.....	669	669	669	-----	-----	649	(³)	20	82	587
	Cities.....	1,976	1,950	1,585	14	351	1,950	212	26	124	1,826
	Populations over 25,000.....	1,400	1,310	1,114	-----	188	1,098	212	90	128	1,182
	Populations under 25,000.....	1,400	1,310	1,114	-----	188	1,098	212	90	128	1,182
	School districts.....	1,741	1,741	1,674	-----	67	1,741	-----	-----	-----	1,741
NEVADA	Special districts.....	4,962	4,955	4,263	483	209	4,259	696	7	56	4,899
	State.....	41,106	39,469	33,021	3,256	1,727	33,246	6,223	1,637	1,756	37,713
	Counties.....	19,042	19,042	16,655	1,407	980	15,515	3,527	-----	1,566	17,476
	Cities.....	2,659	2,544	2,544	-----	-----	2,544	-----	115	-----	2,544
	Populations over 25,000.....	8,481	7,941	6,402	15	59	7,478	463	540	42	7,899
	Populations under 25,000.....	5,681	5,471	5,424	15	32	5,230	241	210	42	5,429
	Towns.....	2,800	2,470	978	-----	27	2,248	222	330	-----	2,470
	School districts.....	6,461	5,337	4,360	799	688	5,007	830	624	147	5,690
	Special districts.....	2,374	2,374	2,374	-----	-----	2,374	-----	-----	-----	2,374
	State.....	2,089	1,731	686	1,045	-----	328	1,403	358	1	1,730
NEW HAMPSHIRE	Counties.....	1,142,261	1,128,473	1,057,539	63,766	7,168	857,542	270,931	13,788	123,642	1,004,831
	Cities.....	109,694	109,694	106,143	-----	3,551	109,694	-----	-----	47,254	62,440
	Populations over 25,000.....	123,722	123,245	123,245	-----	-----	123,245	-----	477	15,457	107,788
	Populations under 25,000.....	549,694	546,095	528,854	14,666	2,555	420,991	125,104	3,599	45,614	500,481
	School districts.....	416,201	414,073	412,447	24	1,602	313,185	100,988	2,128	40,654	373,419
	Special districts.....	133,493	132,022	116,407	14,662	953	107,906	24,216	1,471	4,960	127,062
	State.....	1,142,261	1,128,473	1,057,539	63,766	7,168	857,542	270,931	13,788	123,642	1,004,831
	Counties.....	109,694	109,694	106,143	-----	3,551	109,694	-----	-----	47,254	62,440
	Cities.....	123,722	123,245	123,245	-----	-----	123,245	-----	477	15,457	107,788
	Populations over 25,000.....	549,694	546,095	528,854	14,666	2,555	420,991	125,104	3,599	45,614	500,481
	Populations under 25,000.....	416,201	414,073	412,447	24	1,602	313,185	100,988	2,128	40,654	373,419

See footnotes at end of table.

TABLE 12.—DEBT OF STATE AND LOCAL GOVERNMENTS, OUTSTANDING AT END OF FISCAL YEAR, BY STATE AREA AND BY TYPE OF GOVERNMENT: 1942—Continued
(Includes debt of enterprises)

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Gross debt	Long-term debt	LONG-TERM, BY CHARACTER			LONG-TERM, BY PURPOSE		Short-term debt	Sinking fund and other long-term debt offsets	Net long-term debt
			General obligation bonds	Revenue bonds	Other	General government	Enterprise			
NEW JERSEY—Continued										
Townships.....	\$49,416	\$48,983	\$46,506	\$2,165	\$312	\$48,983	-----	\$433	\$383	\$48,698
School districts.....	154,629	154,629	5154,629	-----	-----	154,629	-----	-----	14,363	140,266
Special districts.....	174,522	165,243	117,578	46,915	750	-----	-----	9,279	669	164,574
NEW MEXICO.....										
State.....	61,789	61,719	32,263	2,581	26,580	57,008	4,711	70	1,311	60,408
Counties.....	27,426	27,371	1,705	244	25,422	27,371	-----	55	664	26,707
Cities.....	3,321	3,321	3,050	271	-----	3,321	-----	-----	132	3,189
Populations over 25,000.....	8,419	8,419	4,900	2,066	1,158	3,708	4,711	-----	129	8,290
Populations under 25,000.....	2,819	2,819	2,768	51	-----	1,048	1,771	-----	-----	2,819
School districts.....	5,600	5,600	2,132	2,015	1,158	2,660	2,940	-----	129	5,471
Special districts.....	5,032	5,032	5,032	-----	-----	5,032	-----	-----	386	4,646
	17,591	17,576	17,576	-----	-----	17,576	-----	15	-----	17,576
NEW YORK ²										
State.....	5,236,023	5,052,358	4,578,555	261,421	208,466	2,693,495	2,358,863	183,665	728,791	4,323,567
Counties.....	713,746	662,763	644,277	3,200	15,286	659,418	3,345	50,983	156,733	506,030
Cities.....	257,505	243,688	243,669	-----	19	243,688	-----	13,817	74	243,614
Populations over 25,000.....	3,583,641	3,475,661	3,271,258	10,728	189,759	1,454,961	2,020,700	107,980	569,191	2,906,470
Populations under 25,000.....	3,494,641	3,390,076	3,193,403	8,899	187,774	1,390,578	1,999,498	104,565	568,122	2,821,954
Towns.....	89,000	85,585	77,855	1,829	1,985	64,833	21,202	3,415	1,069	84,516
School districts.....	65,106	60,637	60,637	-----	-----	60,637	-----	4,469	-----	60,637
Special districts.....	240,515	237,487	5237,487	-----	-----	237,487	-----	3,028	1,458	236,029
	382,766	379,378	125,283	250,693	3,402	41,215	338,163	3,388	1,335	378,043
NORTH CAROLINA.....										
State.....	411,668	409,863	371,078	19,006	17,222	355,206	54,657	1,805	39,352	370,511
Counties.....	136,013	135,979	127,459	1,604	6,916	135,979	-----	34	27,650	108,329
Cities.....	131,063	130,333	127,374	222	2,737	130,333	-----	730	7,533	122,800
Populations over 25,000.....	131,457	130,887	113,828	6,933	7,569	87,722	43,165	570	4,169	126,718
Populations under 25,000.....	84,157	83,787	75,601	2,553	5,633	61,487	22,300	370	1,531	82,256
School districts.....	47,300	47,100	38,227	4,380	1,936	26,235	20,865	200	2,638	44,462
Special districts.....	13,135	12,664	2,417	10,247	-----	1,172	11,492	471	-----	12,664
NORTH DAKOTA.....										
State.....	44,193	42,493	35,940	1,428	4,524	39,288	3,205	1,700	6,175	36,318
Counties.....	23,958	22,777	21,144	68	1,565	20,834	1,943	1,181	1,897	20,880
Cities.....	5,756	5,483	5,456	-----	27	5,483	-----	273	874	4,609
Populations over 25,000.....	7,157	7,122	2,263	1,360	2,898	5,860	1,262	35	1,151	5,971
Populations under 25,000.....	1,357	1,332	-----	440	892	1,332	-----	25	393	939
Townships.....	5,800	5,790	2,263	920	2,006	4,328	1,262	10	758	5,032
School districts.....	149	106	72	-----	34	106	-----	43	7	99
Special districts.....	7,078	6,924	6,924	-----	-----	6,924	-----	154	2,215	4,709
	95	81	81	-----	-----	81	-----	14	31	50
OHIO.....										
State.....	718,234	658,084	532,666	43,507	76,993	543,157	114,927	60,150	55,170	602,914
Counties.....	13,141	13,141	-----	6,053	7,088	9,057	4,084	-----	576	12,565
Cities.....	78,877	78,806	45,881	157	32,768	78,806	(3)	71	7,305	71,501
Populations over 25,000.....	395,657	392,548	316,344	34,182	37,004	290,121	102,427	3,109	45,791	346,757
Populations under 25,000.....	325,657	324,168	290,046	26,598	7,524	236,579	87,589	1,489	39,910	284,258
Townships.....	70,000	68,380	26,298	7,584	29,480	53,542	14,838	1,620	5,881	62,499
School districts.....	420	396	365	-----	31	396	-----	24	23	378
Special districts.....	165,286	154,111	5154,111	-----	-----	154,111	-----	11,175	-----	154,111
	64,853	19,082	15,965	3,115	2	10,666	8,416	45,771	1,475	17,607

OKLAHOMA.....	167,069	167,040	161,335	3,396	377	137,020	30,020	29	43,985	123,055
State.....	40,132	40,123	36,737	3,386	---	40,123	---	9	843	39,280
Counties.....	26,764	26,764	26,616	---	148	26,764	---	---	12,008	14,756
Cities.....	59,449	59,429	57,258	10	229	30,133	29,296	20	14,634	44,795
Populations over 25,000.....	31,449	31,429	31,846	---	83	17,057	14,372	20	5,618	25,811
Populations under 25,000.....	28,000	28,000	25,912	10	146	13,076	14,924	---	9,016	18,984
School districts ⁶	40,000	40,000	40,000	---	---	40,000	---	---	16,500	23,500
Special districts.....	724	724	724	---	---	---	724	---	---	724
OREGON.....	139,856	135,810	89,427	2,403	27,130	109,402	26,408	4,046	23,859	111,951
State.....	31,289	31,289	29,724	316	1,249	31,289	---	---	16,930	14,359
Counties.....	12,642	12,642	12,642	---	---	12,642	---	---	1,173	11,469
Cities.....	51,151	50,568	29,057	2,087	2,574	30,112	20,456	583	4,845	45,723
Populations over 25,000.....	34,151	33,718	29,057	2,087	2,574	13,262	20,456	433	4,845	28,873
Populations under 25,000.....	17,000	16,850	---	---	---	16,850	---	150	---	16,850
School districts.....	12,298	12,298	10,567	---	1,731	12,298	---	---	---	12,298
Special districts.....	32,476	29,013	7,437	---	21,576	23,061	5,952	3,463	911	28,102
PENNSYLVANIA.....	1,515,889	1,354,215	1,228,484	83,309	52,422	1,034,635	329,580	151,674	206,059	1,158,156
State.....	290,644	200,644	108,567	40,800	51,277	159,844	40,800	90,000	31,680	168,964
Counties.....	171,440	169,097	169,097	---	---	169,097	(³)	2,343	19,673	149,424
Cities.....	665,244	660,946	657,897	1,985	1,064	437,591	223,355	4,298	148,876	512,070
Populations over 25,000.....	602,472	601,448	600,511	---	937	387,629	213,819	1,024	140,743	460,705
Populations under 25,000.....	62,772	59,498	57,386	1,985	127	49,962	9,536	3,274	8,133	51,365
Townships.....	23,643	22,010	22,010	---	---	21,705	305	1,633	4,235	17,775
School districts.....	265,652	246,398	524,639	---	---	246,398	---	19,254	---	246,398
Special districts.....	99,266	65,120	24,515	40,524	81	---	65,120	34,146	1,595	63,525
RHODE ISLAND.....	183,263	160,958	156,349	3,068	1,541	130,426	30,532	22,305	28,465	132,493
State.....	29,333	29,333	29,333	---	---	28,471	862	---	5,387	23,946
Cities.....	120,706	108,509	107,026	---	1,483	82,063	26,446	12,197	22,174	86,335
Populations over 25,000.....	120,706	108,509	107,026	---	1,483	82,063	26,446	12,197	22,174	86,335
Towns.....	22,221	19,869	19,819	---	50	19,869	---	2,352	904	18,965
Special districts.....	11,003	3,247	171	3,068	8	23	3,224	7,756	---	3,247
SOUTH CAROLINA.....	207,963	202,139	157,978	36,638	4,373	131,395	70,744	5,824	15,636	186,503
State.....	98,039	87,189	58,080	27,709	1,400	62,324	24,865	850	1,659	85,530
Counties.....	32,913	31,113	30,116	142	855	31,113	---	1,800	6,009	25,104
Cities.....	35,856	35,081	28,632	2,760	539	20,094	14,987	775	3,042	32,039
Populations over 25,000.....	20,356	20,031	18,488	1,525	18	9,649	10,382	325	1,642	18,389
Populations under 25,000.....	15,500	15,050	10,144	1,235	521	10,445	4,605	450	1,400	13,650
School districts.....	15,498	15,349	15,349	---	---	15,349	---	149	4,537	10,812
Special districts.....	35,657	33,407	25,801	6,027	1,579	2,515	30,892	2,250	389	33,018
SOUTH DAKOTA.....	67,106	65,644	57,095	544	6,632	62,103	3,541	1,462	7,024	58,620
State.....	32,415	32,415	32,056	359	---	31,540	875	---	2,865	29,550
Counties.....	16,318	16,299	14,267	25	1,997	16,289	---	29	1,802	14,487
Cities.....	5,911	5,810	4,235	160	42	3,144	2,666	101	704	5,106
Populations over 25,000.....	911	910	910	---	---	910	---	1	77	833
Populations under 25,000.....	5,000	4,900	3,325	160	42	2,234	2,666	100	627	4,273
Townships.....	60	37	37	---	---	37	---	23	7	30
School districts.....	7,809	6,500	6,500	---	---	6,500	---	1,309	1,646	4,854
Special districts.....	4,593	4,593	---	---	4,593	4,593	---	---	---	4,593
TENNESSEE.....	379,676	377,407	307,931	61,352	4,852	280,310	97,097	2,269	28,152	349,255
State.....	98,508	98,508	95,995	---	2,513	98,508	---	---	12,027	86,481
Counties.....	93,240	91,687	91,635	4	48	91,687	---	1,553	5,734	85,953
Cities.....	166,155	165,725	119,580	40,532	2,291	89,605	76,120	430	10,391	155,334
Populations over 25,000.....	131,655	131,545	96,823	33,697	1,025	67,832	63,713	110	8,409	123,136
Populations under 25,000.....	34,500	34,180	22,757	6,855	1,266	21,773	12,407	320	1,982	32,198
School districts ⁷	---	---	---	---	---	---	---	---	---	---
Special districts.....	21,773	21,487	721	20,766	---	510	20,977	286	---	21,487

See footnotes at end of table.

TABLE 12.—DEBT OF STATE AND LOCAL GOVERNMENTS, OUTSTANDING AT END OF FISCAL YEAR, BY STATE AREA AND BY TYPE OR GOVERNMENT: 1942—Continued
(Includes debt of enterprises)

Dollar amounts in thousands

STATE AREA AND TYPE OF GOVERNMENT	Gross debt	Long-term debt	LONG-TERM, BY CHARACTER			LONG-TERM, BY PURPOSE		Short-term debt	Sinking fund and other long-term debt offsets	Net long-term debt
			LONG-TERM, BY CHARACTER			LONG-TERM, BY PURPOSE				
			General obligation bonds	Revenue bonds	Other	General government	Enterprise			
TEXAS.										
State	\$721,044	\$700,503	\$597,004	\$79,073	\$14,198	\$590,902	\$109,601	\$20,541	\$51,301	\$649,202
Counties.....	21,242	20,967	10,508	7,284	3,175	20,867	100	275	3,181	17,786
Cities.....	215,801	214,625	212,001	28,880	2,624	214,625	—	1,176	18,617	196,008
Populations over 25,000.....	258,347	257,230	212,715	17,553	5,407	194,064	63,166	1,117	20,060	237,170
Populations under 25,000.....	180,347	179,870	157,664	17,553	4,453	137,600	42,070	677	13,467	166,203
School districts.....	78,000	77,560	55,051	11,327	954	56,464	21,096	440	6,593	70,967
School districts.....	118,774	117,480	117,480	—	—	117,480	—	1,294	5,733	111,747
Special districts.....	106,880	90,201	44,300	42,909	2,992	43,866	46,335	16,679	3,710	86,481
UTAH.										
State	34,788	31,989	23,054	7,359	510	17,372	14,617	2,799	1,650	30,339
Counties.....	2,590	2,590	1,926	193	471	2,590	—	—	—	2,590
Cities.....	1,999	738	738	—	—	738	—	1,261	93	645
Populations over 25,000.....	15,525	14,125	11,354	1,666	39	5,008	9,117	1,400	990	13,135
Populations under 25,000.....	10,025	8,775	8,329	446	—	3,531	5,244	1,250	669	8,106
School districts.....	5,500	5,350	3,025	1,220	39	1,477	3,873	150	321	5,029
School districts.....	9,174	9,036	59,036	—	—	9,036	—	138	567	8,469
Special districts.....	5,500	5,500	—	5,500	—	—	5,500	—	—	5,500
VERMONT.										
State	17,942	16,396	12,513	1,956	1,626	13,624	2,772	1,546	453	15,943
Counties.....	6,650	6,650	5,752	—	898	6,320	330	—	—	6,650
Cities.....	128	128	128	—	—	128	—	—	—	128
Populations over 25,000.....	5,131	4,831	4,516	—	14	4,527	304	300	281	4,550
Populations under 25,000.....	1,931	1,931	1,927	—	4	1,891	40	—	87	1,844
Towns.....	3,200	2,900	2,589	—	10	2,636	264	300	194	2,706
School districts.....	4,547	3,498	1,696	1,194	608	2,326	1,172	1,049	122	3,376
School districts.....	501	317	317	—	—	317	—	184	—	317
Special districts.....	985	972	104	762	106	6	966	13	50	922
VIRGINIA.										
State	216,429	204,927	170,060	20,780	8,478	159,472	45,455	11,502	54,356	150,571
Counties.....	27,818	26,174	19,256	6,918	—	26,174	—	1,644	6,916	19,258
Cities.....	30,273	29,591	19,780	1,925	7,886	29,591	(3)	682	5,914	23,677
Populations over 25,000.....	147,474	146,157	131,024	8,932	592	103,707	42,450	1,317	41,526	104,631
Populations under 25,000.....	127,974	127,157	118,878	8,079	200	89,533	37,624	817	39,712	87,445
Special districts.....	19,500	19,000	12,146	853	392	14,174	4,826	500	1,814	17,186
Special districts.....	10,864	3,005	—	3,005	—	—	3,005	7,859	—	3,005
WASHINGTON.										
State	196,118	182,656	69,227	95,980	16,014	76,659	106,097	13,462	9,611	173,045
Counties.....	17,257	17,257	10,498	6,490	269	11,502	5,755	—	5,332	11,925
Cities.....	12,597	12,531	11,780	751	—	12,531	(3)	66	210	12,321
Populations over 25,000.....	116,706	109,859	20,375	76,344	11,705	31,524	78,335	6,847	2,600	107,259
Populations under 25,000.....	105,206	98,504	18,677	68,863	10,964	28,753	69,751	6,702	2,396	96,108
Townships.....	11,500	11,355	1,698	7,481	741	2,771	8,584	145	204	11,151
School districts.....	45	33	33	—	—	33	—	12	—	33
School districts.....	14,930	14,930	14,930	—	—	14,930	—	—	—	14,930
Special districts.....	34,583	28,046	11,611	12,395	4,040	6,039	22,007	6,537	1,469	26,577
WEST VIRGINIA.										
State	136,444	136,398	119,998	13,730	531	126,579	9,819	46	7,358	129,040
Counties.....	79,660	79,660	73,962	5,698	—	79,660	—	—	5,545	74,115
Cities.....	23,473	23,469	23,434	35	—	23,469	—	4	762	22,707
Populations over 25,000.....	14,602	14,576	10,937	969	531	11,785	2,791	26	1,051	13,525
Populations under 25,000.....	9,102	9,076	8,302	521	253	7,242	1,834	26	523	8,553
School districts.....	5,500	5,500	2,635	448	278	4,543	957	—	528	4,972
School districts.....	11,665	11,665	11,665	—	—	11,665	—	—	—	11,665
Special districts.....	7,044	7,028	—	7,028	—	—	7,028	16	—	7,028

WISCONSIN ²									
State.....	128,108	120,907	101,093	4,607	11,668	112,878	8,029	7,201	10,150
Counties.....	5,403	5,403	5,403	---	5,403	5,403	---	---	---
Cities.....	40,166	35,821	35,771	---	50	35,821	(3)	4,345	---
Populations over 25,000.....	58,381	58,042	47,002	4,607	2,894	50,013	8,029	339	9,841
Populations under 25,000.....	43,381	43,042	36,076	4,597	2,369	36,063	6,979	339	9,840
Towns.....	15,000	15,000	10,926	10	525	13,950	1,050	---	1
School districts.....	3,512	2,241	2,241	---	---	2,241	---	1,271	---
Special districts.....	6,652	6,071	3,313	---	2,758	6,071	---	581	217
	15,265	14,800	14,037	---	563	14,600	---	665	72
WYOMING.....									
State.....	19,891	19,478	16,505	28	2,845	15,670	3,808	413	1,203
Counties.....	3,568	3,568	2,520	---	1,048	3,568	---	---	---
Cities.....	1,074	1,010	1,010	---	---	1,010	---	64	151
Populations over 25,000.....	9,324	9,309	7,484	28	1,797	5,501	3,808	15	423
Populations under 25,000.....	9,324	9,309	7,484	28	1,797	5,501	3,808	15	423
School districts.....	5,483	5,338	5,338	---	---	5,338	---	145	603
Special districts.....	442	253	253	---	---	253	---	189	26

¹In addition to the above debts of governmental units are unguaranteed special assessment obligations payable exclusively by property owners benefited by public improvements. These obligations were estimated as of June 30, 1942, at \$129,065 thousand for cities and townships, and \$353,133 thousand for special districts. These special-district obligations are shown below by State area:

In thousands

STATE AREA	Amount	STATE AREA	Amount	STATE AREA	Amount	STATE AREA	Amount	STATE AREA	Amount
29-State total.	\$353,133								
Arizona.....	36,524	Connecticut.....	\$16	Indiana.....	\$3,975	Montana.....	\$50,201	New York.....	\$8,014
Arkansas.....	26,418	Florida.....	31,225	Iowa.....	188	Missouri.....	8,446	North Carolina.....	239
California.....	16,797	Georgia.....	312	Kentucky.....	1,431	Nebraska.....	974	Ohio.....	11,714
Colorado.....	4,981	Idaho.....	30,926	Louisiana.....	5,059	Nevada.....	1	Oregon.....	13,215
		Illinois.....	8,176	Mississippi.....	5,522	New Mexico.....	878	South Carolina.....	512
								Texas.....	\$21,579
								Utah.....	4,902
								Washington.....	29,481
								Wisconsin.....	120
								Wyoming.....	31,307

²Excludes adjustments in 7 States (Colorado, Georgia, Indiana, Mississippi, New Jersey, New York, and Wisconsin) amounting to \$54,460 thousand gross debt outstanding.

³Enterprise debt is combined with general government debt.

⁴Includes noninterest bearing obligations to the United States Government (Bureau of Reclamation) a type of debt often omitted from reports.

⁵Includes other long-term debt, if there is any.

⁶Estimated.

⁷Data not segregable between independent and dependent school districts.

TABLE 13.—ISSUE AND RETIREMENT OF DEBT OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND TYPE OF GOVERNMENT: 1942

In thousands

STATE AREA AND TYPE OF GOVERNMENT	DEBT ISSUED			DEBT RETIRED		
	Total	Long-term	Short-term	Total	Long-term	Short-term
Total ¹	\$2,055,834	\$692,632	\$1,363,202	\$2,737,433	\$1,368,633	\$1,368,800
State.....	746,621	174,804	571,817	982,819	362,220	620,599
Counties.....	132,465	79,150	53,315	246,650	180,924	65,726
Cities.....	879,168	340,160	539,008	1,160,569	607,402	553,167
Populations over 25,000.....	814,868	293,860	521,008	1,059,669	527,902	531,767
Populations under 25,000 ²	64,300	46,300	18,000	100,900	79,500	21,400
Townships and towns ²	79,293	10,428	68,865	106,737	31,105	75,632
School districts.....	47,523	40,703	6,820	142,344	111,800	30,544
Special districts ²	170,764	47,387	123,377	99,142	76,010	23,132
ALABAMA.....	17,989	10,677	7,312	21,260	13,712	7,548
State.....	6,608	908	5,700	7,255	2,551	4,704
Counties.....	2,643	1,642	1,001	3,781	2,114	1,667
Cities.....	8,244	7,633	611	9,065	7,978	1,087
Populations over 25,000.....	6,473	5,984	489	7,816	6,915	901
Populations under 25,000.....	1,771	1,649	122	1,249	1,063	186
School districts.....	494	494	—	1,159	1,069	90
Special districts ³	—	—	—	—	—	—
ARIZONA.....	9,228	2,074	7,154	13,307	6,121	7,186
State.....	7,798	740	7,048	7,159	79	7,080
Counties.....	10	10	—	994	994	—
Cities.....	1,325	1,219	106	1,341	1,235	106
Populations over 25,000.....	730	624	106	784	678	106
Populations under 25,000.....	595	595	—	557	557	—
School districts.....	105	105	—	3,813	3,813	—
Special districts ³	—	—	—	—	—	—
ARKANSAS.....	46,288	46,211	77	45,147	45,140	7
State.....	45,552	45,552	—	44,655	44,655	—
Counties.....	5	—	5	67	62	5
Cities.....	113	113	—	425	423	2
Populations over 25,000.....	—	—	—	387	387	—
Populations under 25,000.....	113	113	—	38	36	2
School districts.....	618	546	72	—	—	—
Special districts ³	—	—	—	—	—	—
CALIFORNIA.....	63,507	12,906	50,601	190,204	54,994	135,210
State.....	41,412	—	41,412	142,852	16,839	126,013
Counties ³	—	—	—	—	—	—
Cities.....	16,432	7,243	9,189	35,350	26,153	9,197
Populations over 25,000.....	15,552	6,363	9,189	34,070	24,873	9,197
Populations under 25,000.....	880	880	—	1,280	1,280	—
School districts.....	5,663	5,663	—	12,002	12,002	—
Special districts ³	—	—	—	—	—	—
COLORADO.....	1,569	1,539	30	8,246	6,755	1,491
State.....	827	804	23	3,342	3,342	—
Counties.....	—	—	—	83	83	—
Cities.....	742	735	7	1,748	1,717	31
Populations over 25,000.....	125	125	—	1,000	1,000	—
Populations under 25,000.....	617	610	7	748	717	31
School districts.....	—	—	—	3,073	1,613	1,460
Special districts ³	—	—	—	—	—	—
CONNECTICUT.....	11,902	1,776	10,126	23,492	14,169	9,323
State.....	—	—	—	3,137	3,137	—
Counties.....	107	—	107	254	74	180
Cities.....	6,429	1,734	4,695	12,943	7,875	5,068
Populations over 25,000.....	5,498	1,734	3,764	11,775	7,631	4,144
Populations under 25,000.....	931	—	931	1,168	244	924
Towns.....	5,366	42	5,324	6,984	2,909	4,075
School districts.....	—	—	—	174	174	—
Special districts ³	—	—	—	—	—	—
DELAWARE.....	1,258	1,225	33	1,325	1,108	217
State.....	1,165	1,165	—	186	186	—
Counties.....	30	—	30	376	195	181
Cities.....	63	60	3	763	727	36
Populations over 25,000.....	—	—	—	592	592	—
Populations under 25,000.....	63	60	3	171	135	36
School districts.....	—	—	—	—	—	—
Special districts ³	—	—	—	—	—	—

See footnotes at end of table.

TABLE 13.—ISSUE AND RETIREMENT OF DEBT OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND TYPE OF GOVERNMENT: 1942—Continued

In thousands

STATE AREA AND TYPE OF GOVERNMENT	DEBT ISSUED			DEBT RETIRED		
	Total	Long-term	Short-term	Total	Long-term	Short-term
DISTRICT OF COLUMBIA.....	\$930	\$930	-----	\$651	\$651	-----
City with population over 25,000.....	930	930	-----	651	651	-----
Special districts ³	-----	-----	-----	-----	-----	-----
FLORIDA.....	28,740	28,629	\$111	36,734	36,571	\$163
State.....	-----	-----	-----	-----	-----	-----
Counties.....	16,025	16,025	(3)	22,712	22,712	(3)
Cities.....	5,631	5,520	111	7,477	7,314	163
Populations over 25,000.....	2,652	2,644	8	3,896	3,839	57
Populations under 25,000.....	2,979	2,876	103	3,581	3,475	106
School districts.....	7,084	7,084	-----	6,545	6,545	-----
Special districts ³	-----	-----	-----	-----	-----	-----
GEORGIA.....	9,448	2,754	6,694	16,208	7,790	8,418
State.....	3,643	52	3,591	7,210	3,530	3,680
Counties.....	3,315	506	2,809	4,765	1,885	2,880
Cities.....	704	410	294	2,533	2,228	305
Populations over 25,000.....	387	334	53	1,617	1,564	53
Populations under 25,000.....	317	76	241	916	664	252
School districts.....	1,786	1,786	-----	1,700	147	1,553
Special districts ³	-----	-----	-----	-----	-----	-----
IDAHO.....	2,438	1,411	1,027	3,616	2,109	1,507
State.....	1,973	953	1,020	1,972	472	1,500
Counties.....	(3)	(3)	(3)	482	482	(3)
Cities.....	110	103	7	289	282	7
Populations over 25,000.....	-----	-----	-----	5	5	-----
Populations under 25,000.....	110	103	7	284	277	7
School districts.....	355	355	-----	873	873	-----
Special districts ³	-----	-----	-----	-----	-----	-----
ILLINOIS.....	69,877	14,186	55,691	95,243	41,320	53,923
State.....	187	187	-----	12,176	12,176	-----
Counties.....	10,889	353	10,536	12,682	3,670	9,012
Cities.....	50,751	7,791	42,960	61,175	17,775	43,400
Populations over 25,000.....	47,804	5,277	42,527	59,659	16,707	42,952
Populations under 25,000.....	2,947	2,514	433	1,516	1,068	448
Townships.....	2,540	345	2,195	2,793	1,282	1,511
School districts.....	5,510	5,510	-----	6,417	6,417	-----
Special districts ³	-----	-----	-----	-----	-----	-----
INDIANA ¹	13,757	10,404	3,353	13,849	10,537	3,312
State.....	138	-----	138	654	534	120
Counties.....	294	294	(3)	2,471	2,471	(3)
Cities.....	12,128	8,913	3,215	7,392	4,200	3,192
Populations over 25,000.....	11,508	8,304	3,204	6,580	3,414	3,166
Townships ³	-----	-----	-----	-----	-----	-----
School districts.....	1,197	1,197	-----	4,160	4,160	-----
Special districts ³	-----	-----	-----	-----	-----	-----
IOWA.....	6,320	6,245	75	17,857	17,771	86
State.....	377	374	3	1,309	1,307	2
Counties.....	2,178	2,178	-----	11,729	11,676	53
Cities.....	3,274	3,202	72	4,819	4,788	31
Populations over 25,000.....	1,474	1,474	-----	2,567	2,567	-----
Populations under 25,000.....	1,800	1,728	72	2,252	2,221	31
Townships ³	-----	-----	-----	-----	-----	-----
School districts.....	491	491	-----	-----	-----	-----
Special districts ³	-----	-----	-----	-----	-----	-----
KANSAS.....	3,425	3,122	303	13,686	13,401	285
State.....	-----	-----	-----	1,322	1,322	-----
Counties.....	526	487	39	3,946	3,905	41
Cities.....	2,899	2,635	264	4,532	4,298	244
Populations over 25,000.....	2,414	2,234	180	2,973	2,835	138
Populations under 25,000.....	485	401	84	1,559	1,453	106
Townships.....	-----	-----	-----	56	56	-----
School districts.....	-----	-----	-----	3,830	3,830	-----
Special districts ³	-----	-----	-----	-----	-----	-----

See footnotes at end of table.

TABLE 13.—ISSUE AND RETIREMENT OF DEBT OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND TYPE OF GOVERNMENT: 1942—Continued

In thousands

STATE AREA AND TYPE OF GOVERNMENT	DEBT ISSUED			DEBT RETIRED		
	Total	Long-term	Short-term	Total	Long-term	Short-term
KENTUCKY	\$8,502	\$2,101	\$6,401	\$15,750	\$7,108	\$8,644
State.....	767	767	(3)	4,726	1,702	3,024
Counties.....	4,097	742	3,355	1,935	1,935	(3)
Cities.....	3,803	590	3,213	6,140	2,890	3,250
Populations over 25,000.....	294	152	142	5,804	2,661	3,143
Populations under 25,000.....	3,638	592	3,046	336	229	107
School districts.....				2,949	579	2,370
Special districts ³						
LOUISIANA	18,326	10,490	7,836	28,401	15,961	12,440
State.....	8,761	6,820	1,941	12,048	6,220	5,828
Parishes.....	3,930	2,754	1,176	3,918	2,542	1,376
Cities.....	1,987	662	1,325	6,370	5,122	1,248
Populations over 25,000.....	1,658	490	1,168	5,812	4,693	1,119
Populations under 25,000.....	329	172	157	558	429	129
School districts.....	3,648	254	3,394	6,065	2,077	3,988
Special districts ³						
MAINE	7,419	1,570	5,849	10,746	5,057	5,689
State.....	1,200	1,200		3,271	3,271	
Counties.....	203		203	507	222	285
Cities.....	4,416	252	4,164	4,756	740	4,016
Populations over 25,000.....	2,750	100	2,650	2,999	349	2,650
Populations under 25,000.....	1,666	152	1,514	1,757	391	1,366
Townships and towns.....	1,600	118	1,482	2,212	824	1,388
Special districts ³						
MARYLAND	12,962	11,374	1,588	22,031	21,075	956
State.....	8,059	8,059		11,587	11,587	
Counties.....	3,039	1,599	1,440	3,159	2,251	908
Cities.....	1,864	1,716	148	7,285	7,237	48
Populations over 25,000.....	1,702	1,702		7,041	7,011	30
Populations under 25,000.....	162	14	148	244	226	18
Special districts ³						
MASSACHUSETTS	173,025	10,693	153,332	231,825	61,801	170,024
State.....	20,617	7,057	13,560	41,061	25,471	15,590
Counties.....	5,516	141	5,375	5,534	472	5,062
Cities.....	109,288	11,641	97,647	133,703	28,260	105,443
Populations over 25,000.....	107,414	11,486	95,928	130,550	27,451	103,099
Populations under 25,000.....	1,874	155	1,719	3,153	809	2,344
Towns.....	37,604	854	36,750	51,527	7,598	43,929
Special districts ³						
MICHIGAN	30,745	23,433	7,312	126,718	119,127	7,591
State.....	1,130	1,130		33,304	33,295	9
Counties.....	554	11	543	3,872	2,815	1,057
Cities.....	25,923	19,353	6,570	78,645	72,315	6,330
Populations over 25,000.....	25,662	19,258	6,404	76,748	70,680	6,068
Populations under 25,000.....	261	95	166	1,897	1,635	262
Townships.....	1,646	1,447	199	1,838	1,643	195
School districts.....	1,492	1,492		9,059	9,059	
Special districts ³						
MINNESOTA	35,285	31,559	4,268	53,277	49,423	3,854
State.....	21,671	19,293	2,378	29,823	27,445	2,378
Counties.....	1,245	609	636	5,901	5,150	751
Cities.....	11,994	11,282	712	17,399	16,674	725
Populations over 25,000.....	10,810	10,640	170	15,355	15,216	139
Populations under 25,000.....	1,184	642	542	2,044	1,458	586
Townships.....	375	375		154	154	
School districts.....						
Special districts ³						
MISSISSIPPI	8,553	6,902	1,651	17,098	15,157	1,941
State.....	1,061	1,061		5,107	5,096	11
Counties.....	3,376	3,035	341	7,245	6,882	363
Cities.....	4,116	2,806	1,310	4,278	2,711	1,567
Populations over 25,000.....	1,674	717	957	1,977	754	1,223
Populations under 25,000.....	2,442	2,089	353	2,301	1,957	344
School districts.....				468	468	
Special districts ³						

See footnotes at end of table.

TABLE 13.—ISSUE AND RETIREMENT OF DEBT OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND TYPE OF GOVERNMENT: 1942—Continued

In thousands

STATE AREA AND TYPE OF GOVERNMENT	DEBT ISSUED			DEBT RETIRED		
	Total	Long-term	Short-term	Total	Long-term	Short-term
MISSOURI	\$7,826	\$4,064	\$3,762	\$19,884	\$16,639	\$3,245
State.....				6,749	6,749	
Counties.....	3,194	128	3,066	4,358	1,832	2,526
Cities.....	4,566	3,894	672	8,508	7,824	684
Populations over 25,000.....	4,248	3,593	655	8,025	7,385	640
Populations under 25,000.....	318	301	17	483	439	44
Townships.....	66	42	24	269	234	35
School districts.....						
Special districts ³						
MONTANA	3,196	3,196		5,991	5,991	
State.....	886	886		898	898	
Counties.....	562	562	(3)	1,792	1,792	(3)
Cities.....	495	495		855	855	
Populations over 25,000.....	54	54		270	270	
Populations under 25,000.....	441	441		585	585	
School districts.....	1,253	1,253		2,446	2,446	
Special districts ³						
NEBRASKA	1,915	1,263	652	4,712	4,443	269
State.....	159	159		126	126	
Counties.....	12	12		78	78	
Cities.....	1,446	794	652	4,508	4,239	269
Populations over 25,000.....	650		650	3,555	3,305	250
Populations under 25,000.....	796	794	2	953	934	19
Townships ³						
School districts.....	298	298				
Special districts ³						
NEVADA	308	272	36	867	841	26
State.....	266	266		159	159	
Counties.....	42	6	36	183	157	26
Cities.....				285	285	
Populations under 25,000.....				45	45	
School districts.....				240	240	
Special districts ³						
NEW HAMPSHIRE	15,166	2,649	12,517	17,842	4,075	13,767
State.....	3,468	1,866	1,600	3,328	1,728	1,600
Counties.....	3,015		3,015	3,407	222	3,185
Cities.....	3,681	286	3,395	4,800	940	3,860
Populations over 25,000.....	2,670	270	2,400	3,643	793	2,850
Populations under 25,000.....	1,011	16	995	1,157	147	1,010
Towns.....	4,885	378	4,507	6,041	919	5,122
School districts.....	119	119		266	266	
Special districts ³						
NEW JERSEY	19,036	14,801	4,235	101,393	96,677	4,716
State.....	3,551	3,551		40,610	40,610	
Counties.....	1,022	1,022	(3)	9,163	9,163	(3)
Cities.....	12,348	8,129	4,219	39,721	35,051	4,670
Populations over 25,000.....	9,188	5,056	4,132	30,036	25,522	4,514
Populations under 25,000.....	3,160	3,073	87	9,685	9,529	156
Townships.....	810	794	16	2,648	2,802	46
School districts.....	1,305	1,305		9,251	9,251	
Special districts ³						
NEW MEXICO	3,623	3,483	140	3,662	3,547	115
State.....	2,383	2,243	140	1,714	1,599	115
Counties.....	380	380	(3)	644	644	(3)
Cities.....	346	346		240	240	
Populations over 25,000.....	346	346		104	104	
Populations under 25,000.....				136	136	
School districts.....	514	514		1,064	1,064	
Special districts ³						
NEW YORK	815,137	127,738	687,399	921,095	207,073	714,022
State.....	388,224	15,001	353,223	418,614	40,674	377,940
Counties.....	18,003	4,978	13,025	31,109	17,534	13,575
Cities.....	411,863	98,401	313,462	455,445	141,753	313,692
Populations over 25,000.....	404,185	95,783	308,402	445,351	138,732	308,619
Populations under 25,000.....	7,678	2,618	5,060	10,094	5,021	5,073
Towns.....	10,564	2,875	7,689	15,927	7,112	8,815
School districts.....	6,483	6,483				
Special districts ³						

See footnotes at end of table.

TABLE 13.—ISSUE AND RETIREMENT OF DEBT OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND TYPE OF GOVERNMENT: 1942—Continued

In thousands

STATE AREA AND TYPE OF GOVERNMENT	DEBT ISSUED			DEBT RETIRED		
	Total	Long-term	Short-term	Total	Long-term	Short-term
NORTH CAROLINA	\$5,980	\$5,252	\$728	\$21,878	\$21,076	\$802
State.....	60	60		8,040	7,953	87
Counties.....	3,011	2,802	209	8,003	7,664	339
Cities.....	2,909	2,390	519	5,835	5,459	376
Populations over 25,000.....	1,787	1,392	395	3,620	3,380	240
Populations under 25,000.....	1,122	998	124	2,215	2,079	136
Special districts ³						
NORTH DAKOTA	5,709	3,425	2,284	11,130	8,154	2,976
State.....	2,964	709	2,255	4,454	1,513	2,941
Counties.....	1,317	1,317	(3)	3,585	3,585	(3)
Cities.....	1,067	1,060	7	1,124	1,118	6
Populations over 25,000.....	45	45		114	114	
Populations under 25,000.....	1,022	1,015	7	1,010	1,004	6
Townships.....	36	14	22	47	18	29
School districts.....	325	325		1,920	1,920	
Special districts ³						
OHIO	52,411	43,823	8,588	90,766	77,862	12,904
State.....	96	96		785	770	15
Counties.....	5,342	5,286	56	14,666	14,486	180
Cities.....	46,938	38,417	8,521	55,389	46,577	8,812
Populations over 25,000.....	42,590	34,612	7,978	48,338	40,035	8,303
Populations under 25,000.....	4,348	3,805	543	7,051	6,542	509
Townships.....	35	24	11	104	69	35
School districts.....				19,822	15,960	3,862
Special districts ³						
OKLAHOMA	23,691	23,085	606	30,421	12,514	17,907
State.....	17,832	17,226	606	20,876	3,025	17,851
Counties.....	680	680	(3)	3,400	3,400	(3)
Cities.....	5,179	5,179		6,145	6,089	56
Populations over 25,000.....	4,823	4,823		3,916	3,860	56
Populations under 25,000.....	356	356		2,229	2,229	
School districts ³						
Special districts ³						
OREGON	4,472	4,072	400	9,438	9,374	64
State.....	1,769	1,769		5,552	5,552	
Counties.....				373	373	
Cities.....	2,194	2,005	189	3,513	3,449	64
Populations over 25,000.....	2,189	2,000	189	3,453	3,389	64
Populations under 25,000.....	5	5		60	60	
School districts.....	509	298	211			
Special districts ³						
PENNSYLVANIA	170,987	35,537	135,450	173,003	107,807	65,196
State.....	139,185	4,185	135,000	57,806	10,006	47,800
Counties.....	395	395	(3)	14,267	14,267	(3)
Cities.....	30,576	30,126	450	62,321	61,824	497
Populations over 25,000.....	28,945	28,495	450	56,934	56,453	481
Populations under 25,000.....	1,631	1,631		5,387	5,371	16
Townships.....	831	831		1,661	1,661	
School districts.....				36,948	20,049	16,899
Special districts ³						
RHODE ISLAND	11,910	1,859	10,051	15,224	6,270	8,954
State.....				1,433	1,433	
Cities.....	11,910	1,859	10,051	13,791	4,837	8,954
Populations over 25,000.....	11,910	1,859	10,051	13,791	4,837	8,954
Populations under 25,000.....						
Towns ³						
Special districts ³						
SOUTH CAROLINA	22,763	19,269	3,494	12,973	9,549	3,424
State.....	17,702	17,517	185	4,130	3,867	263
Counties.....	2,794	1,027	1,767	4,397	2,728	1,669
Cities.....	1,744	299	1,445	2,744	1,349	1,395
Populations over 25,000.....	1,450	225	1,225	2,109	959	1,150
Populations under 25,000.....	294	74	220	635	390	245
School districts.....	523	426	97	1,702	1,605	97
Special districts ³						

See footnotes at end of table.

TABLE 13.—ISSUE AND RETIREMENT OF DEBT OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND TYPE OF GOVERNMENT: 1942—Continued

In thousands

STATE AREA AND TYPE OF GOVERNMENT	DEBT ISSUED			DEBT RETIRED		
	Total	Long-term	Short-term	Total	Long-term	Short-term
SOUTH DAKOTA	\$3,820	\$3,530	\$290	\$14,993	\$14,099	\$894
State.....	200	—	200	10,195	9,395	800
Counties.....	2,547	2,462	85	2,492	2,417	75
Cities.....	685	680	5	669	650	19
Populations over 25,000.....	400	400	—	67	67	—
Populations under 25,000.....	285	280	5	602	583	19
Townships ³	—	—	—	—	—	—
School districts.....	388	388	—	1,637	1,637	—
Special districts ³	—	—	—	—	—	—
TENNESSEE	16,665	15,987	678	20,773	19,897	876
State.....	3,879	3,879	—	2,694	2,694	—
Counties.....	8,136	7,683	453	5,183	4,603	580
Cities.....	4,650	4,425	225	12,896	12,600	296
Populations over 25,000.....	3,757	3,648	109	11,469	11,344	125
Populations under 25,000.....	893	777	116	1,427	1,256	171
School districts ⁴	—	—	—	—	—	—
Special districts ³	—	—	—	—	—	—
TEXAS	39,653	32,383	7,270	39,038	29,966	9,072
State.....	1,594	1,434	160	3,736	3,510	226
Counties.....	10,812	10,229	583	14,135	13,207	928
Cities.....	25,827	19,500	6,527	21,167	13,249	7,918
Populations over 25,000.....	20,478	14,142	6,336	16,784	9,145	7,639
Populations under 25,000.....	5,349	5,158	191	4,383	4,104	279
School districts.....	1,420	1,420	—	—	—	—
Special districts ³	—	—	—	—	—	—
UTAH	2,981	267	2,714	5,060	1,812	3,248
State.....	—	—	—	311	311	—
Counties.....	1,310	10	1,300	1,424	119	1,305
Cities.....	1,671	257	1,414	2,753	938	1,815
Populations over 25,000.....	1,311	61	1,250	2,032	482	1,550
Populations under 25,000.....	360	196	164	721	456	265
School districts.....	—	—	—	572	444	128
Special districts ³	—	—	—	—	—	—
VERMONT	2,742	592	2,150	4,812	2,355	2,457
State.....	—	—	—	1,157	1,157	—
Counties.....	—	—	—	7	4	3
Cities.....	650	—	650	1,074	382	692
Populations over 25,000.....	—	—	—	210	210	—
Populations under 25,000.....	650	—	650	864	172	692
Towns.....	2,092	592	1,500	2,554	792	1,762
School districts.....	—	—	—	20	20	—
Special districts ³	—	—	—	—	—	—
VIRGINIA	12,218	9,512	2,906	12,336	8,189	4,147
State.....	1,634	—	1,634	1,615	593	1,022
Counties.....	893	863	30	2,670	2,617	53
Cities.....	9,691	8,449	1,242	8,051	4,979	3,072
Populations over 25,000.....	9,202	8,214	988	7,049	4,347	2,702
Populations under 25,000.....	489	235	254	1,002	632	370
Special districts ³	—	—	—	—	—	—
WASHINGTON	13,478	8,042	5,436	18,214	13,480	4,734
State.....	27	27	—	4,516	4,516	—
Counties.....	—	—	—	1,053	1,052	1
Cities.....	12,809	7,373	5,436	10,608	5,875	4,733
Populations over 25,000.....	11,882	6,450	5,432	10,253	5,528	4,725
Populations under 25,000.....	927	923	4	355	347	8
Townships.....	—	—	—	—	—	—
School districts.....	642	642	—	2,037	2,037	—
Special districts ³	—	—	—	—	—	—
WEST VIRGINIA	6,888	6,869	19	8,859	8,854	5
State.....	5,850	5,850	—	6,063	6,063	—
Counties.....	63	56	7	272	272	—
Cities.....	975	963	12	982	977	5
Populations over 25,000.....	530	526	4	833	833	—
Populations under 25,000.....	445	437	8	149	144	5
School districts.....	—	—	—	1,542	1,542	—
Special districts ³	—	—	—	—	—	—

See footnotes at end of table.

CENSUS OF GOVERNMENTS: 1942

TABLE 13.—ISSUE AND RETIREMENT OF DEBT OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND TYPE OF GOVERNMENT: 1942—Continued

In thousands

STATE AREA AND TYPE OF GOVERNMENT	DEBT ISSUED			DEBT RETIRED		
	Total	Long-term	Short-term	Total	Long-term	Short-term
WISCONSIN.....	\$20,394	\$11,846	\$8,548	\$36,711	\$14,632	\$22,079
State.....	205	205	-----	272	272	-----
Counties.....	14,283	8,841	5,442	23,445	5,985	17,460
Cities.....	2,205	1,051	1,154	9,585	7,718	1,867
Populations over 25,000.....	1,208	856	352	7,055	6,335	720
Populations under 25,000.....	997	195	802	2,530	1,383	1,147
Towns.....	2,098	146	1,952	3,312	657	2,655
School districts.....	1,603	1,603	-----	97	-----	97
Special districts ³	-----	-----	-----	-----	-----	-----
WYOMING.....	2,984	2,984	-----	4,511	4,511	-----
State.....	2,520	2,520	-----	2,830	2,830	-----
Counties.....	-----	-----	(3)	131	131	(3)
Cities.....	404	404	-----	1,057	1,057	-----
Populations under 25,000.....	404	404	-----	1,057	1,057	-----
School districts.....	60	60	-----	493	493	-----
Special districts ³	-----	-----	-----	-----	-----	-----

¹Excludes adjustments in Indiana amounting to \$828 thousand debt retired.²Includes estimates not shown by State.³Data not reported.⁴Data not segregable between independent and dependent school districts.

TABLE 14.—GROSS DEBT OF STATE AND LOCAL GOVERNMENTS IN SPECIFIED STATES, INCLUSIVE AND EXCLUSIVE OF STATE LOANS TO LOCAL GOVERNMENTS: 1942

(Table shows only the States in which State loans to local governments were outstanding in 1942.)

In thousands

STATE	Total	State loans to local governments	Total excluding State loans to local governments
Total.....	\$19,026,078	\$47,789	\$18,978,289
California.....	1,349,139	12,000	1,337,139
Massachusetts.....	539,289	13,560	525,729
Minnesota.....	332,017	790	331,227
New York.....	5,239,368	14,585	5,224,783
North Carolina.....	411,668	6,585	405,083
Washington.....	196,118	269	195,849
Other State and local governments ¹	10,958,479	-----	10,958,479

¹Comprises other 42 States and the District of Columbia, without duplicating inter-governmental loans.

TABLE 15.—SELECTED ITEMS IN ENTERPRISE FINANCES OF STATE AND LOCAL GOVERNMENTS: 1942
(Data shown for each State are for the State government, the cities, and the special districts.)

In thousands

STATE AREA AND TYPE OF GOVERNMENT	Operating revenue	Operating expense	DEBT SERVICE		
			Total	Interest	Provision for debt retirement
Total.....	\$1,163,810	\$604,158	\$345,818	\$185,848	\$159,970
Alcoholic-beverage monopoly systems.....	111,074	27,468	-----	-----	-----
Water-supply systems.....	438,682	202,980	143,720	78,375	65,345
Electric light and power systems.....	287,810	156,508	41,221	18,373	22,848
Housing authorities ¹	10,144	7,319	7,282	3,419	3,863
Other.....	316,100	209,883	153,595	85,681	67,914
States.....	137,907	38,294	28,169	9,796	18,373
Alcoholic-beverage monopoly systems.....	103,414	22,674	-----	-----	-----
Other.....	34,493	15,620	28,169	9,796	18,373
Counties.....	10,315	6,796	(2)	(2)	(2)
Alcoholic-beverage monopoly systems.....	7,660	4,794	-----	-----	-----
Other.....	2,655	2,002	(2)	(2)	(2)
Cities.....	905,018	506,830	256,130	135,758	120,372
Water-supply systems.....	401,856	185,129	124,939	63,866	61,073
Electric light and power systems.....	266,029	143,246	34,351	12,914	21,437
Other.....	237,133	178,455	96,840	58,978	37,862
Townships and towns.....	15,027	6,830	(2)	(2)	(2)
Special districts.....	95,543	45,408	61,519	40,294	21,225
Water-supply systems.....	23,001	11,841	18,781	14,509	4,272
Electric light and power systems.....	20,729	12,510	6,870	5,459	1,411
Housing authorities ¹	10,144	7,319	7,282	3,419	3,863
Other.....	41,669	13,738	28,586	16,907	11,679
ALABAMA					
State.....	6,123	1,767	623	373	250
Cities.....	6,299	2,786	1,134	687	447
Special districts.....	886	552	428	202	226
ARIZONA					
Cities.....	1,962	767	450	313	137
Special districts.....	214	137	106	50	56
ARKANSAS					
Cities.....	1,965	760	1,030	346	684
Special districts.....	362	255	142	73	69
CALIFORNIA					
State.....	11,948	3,037	8,718	3,602	5,116
Cities.....	96,284	42,566	30,705	14,002	16,703
Special districts.....	13,971	6,786	13,657	12,481	1,176
COLORADO					
Cities.....	8,043	3,033	2,533	1,308	1,225
Special districts.....	432	268	50	49	1
CONNECTICUT					
State.....	-----	-----	163	163	-----
Cities.....	1,815	813	769	367	402
Special districts.....	2,243	1,024	1,083	443	640
DELAWARE					
Cities.....	1,633	849	717	301	416
DISTRICT OF COLUMBIA					
City.....	2,707	1,625	-----	-----	-----
FLORIDA					
Cities.....	17,311	7,715	2,346	1,017	1,329
Special districts.....	839	452	354	163	191
GEORGIA					
State.....	-----	-----	268	125	143
Cities.....	9,737	4,074	666	194	472
Special districts.....	1,270	862	861	340	521
IDAHO					
State.....	1,348	(3)	-----	-----	-----
Cities.....	1,075	493	96	19	77
Special districts.....	82	49	41	22	19

See footnotes at end of table.

TABLE 15.—SELECTED ITEMS IN ENTERPRISE FINANCES OF STATE AND LOCAL GOVERNMENTS: 1942—Continued

(Data shown for each State are for the State government, the cities, and the special districts.)

In thousands

STATE AREA AND TYPE OF GOVERNMENT	Operating revenue	Operating expense	DEBT SERVICE		
			Total	Interest	Provision for debt retirement
ILLINOIS					
State.....	\$ 32	\$ 22	-----	-----	-----
Cities.....	29,130	17,501	\$5,107	\$2,327	\$2,780
Special districts.....	885	376	541	211	330
INDIANA					
Cities.....	24,730	15,439	2,254	1,091	1,163
Special districts.....	686	218	562	137	425
IOWA					
State.....	5,531	1,256	-----	-----	-----
Cities.....	8,597	4,121	480	220	260
Special districts.....	193	44	147	63	84
KANSAS					
Cities.....	11,330	6,364	1,310	362	948
KENTUCKY					
State.....	1,934	206	1,691	91	1,600
Cities.....	5,783	2,255	868	473	395
Special districts.....	961	346	742	241	501
LOUISIANA					
State.....	3,390	1,551	2,802	1,635	1,167
Cities.....	9,138	5,211	1,302	657	645
Special districts.....	1,083	848	968	403	565
MAINE					
State.....	3,484	645	391	37	354
Cities.....	313	150	24	15	9
Special districts.....	1,935	666	1,036	611	425
MARYLAND					
State.....	1,202	338	588	175	413
Cities.....	8,005	2,477	4,010	2,425	1,585
Special districts.....	562	477	695	422	273
MASSACHUSETTS					
State.....	403	255	463	106	357
Cities.....	19,450	10,594	3,399	1,319	2,080
Special districts.....	4,070	617	3,603	1,455	2,148
MICHIGAN					
State.....	13,731	2,498	95	95	-----
Cities.....	49,230	33,040	10,695	4,827	5,868
Special districts.....	206	93	227	112	115
MINNESOTA					
Cities.....	15,221	9,876	2,253	667	1,586
MISSISSIPPI					
Cities.....	3,920	2,011	495	196	299
Special districts.....	278	179	230	96	134
MISSOURI					
Cities.....	13,158	6,541	2,453	974	1,479
Special districts.....	151	82	46	37	9
MONTANA					
State.....	2,503	917	102	82	20
Cities.....	1,189	708	-----	-----	-----
Special districts.....	264	208	133	22	111
NEBRASKA					
Cities.....	6,717	4,521	1,613	201	1,412
Special districts.....	14,790	10,810	3,641	3,618	23
NEVADA					
State.....	124	119	-----	-----	-----
Special districts.....	238	176	60	26	34

See footnotes at end of table.

TABLE 15.—SELECTED ITEMS IN ENTERPRISE FINANCES OF STATE AND LOCAL GOVERNMENTS: 1942—Continued

(Data shown for each State are for the State government, the cities, and the special districts.)

In thousands

STATE AREA AND TYPE OF GOVERNMENT	Operating revenue	Operating expense	DEBT SERVICE		
			Total	Interest	Provision for debt retirement
NEW HAMPSHIRE					
State.....	\$2,384	\$538	\$212	\$109	\$103
Cities.....	518	347	63	11	52
Special districts.....	255	161	90	62	28
NEW JERSEY					
Cities.....	19,214	9,787	7,141	3,880	3,261
Special districts.....	13,355	3,940	7,178	4,851	2,327
NEW MEXICO					
Cities.....	1,643	1,201	241	92	149
NEW YORK					
State.....	1,094	236	1,807	157	1,650
Cities.....	190,602	120,682	107,908	72,650	35,258
Special districts.....	17,106	5,446	14,688	9,001	5,687
NORTH CAROLINA					
Cities.....	11,951	5,336	2,886	1,639	1,247
Special districts.....	599	456	364	160	204
NORTH DAKOTA					
State.....	6,002	5,839	1,758	166	1,592
Cities.....	951	722	136	33	103
OHIO					
State.....	14,347	3,027	656	78	578
Cities.....	48,819	30,744	7,424	2,411	5,013
Special districts.....	288	280	781	291	490
OKLAHOMA					
Cities.....	6,772	2,679	1,756	520	1,236
Special districts.....	112	67	67	31	36
OREGON					
State.....	4,759	920	-----	-----	-----
Cities.....	2,474	1,066	1,667	894	773
Special districts.....	1,476	1,187	622	218	404
PENNSYLVANIA					
State.....	31,303	9,193	1,530	1,530	-----
Cities.....	21,122	10,171	5,092	2,774	2,318
Special districts.....	4,564	1,459	3,021	1,628	1,393
RHODE ISLAND					
State.....	16	18	34	34	-----
Cities.....	3,313	1,169	1,664	1,035	629
Special districts.....	318	188	122	74	48
SOUTH CAROLINA					
State.....	-----	-----	797	797	-----
Cities.....	3,794	1,516	614	377	237
Special districts.....	331	327	136	63	73
SOUTH DAKOTA					
State.....	1,048	855	1,198	73	1,125
Cities.....	2,252	1,305	172	60	112
TENNESSEE					
Cities.....	32,676	18,090	7,849	2,499	5,350
Special districts.....	709	460	542	238	304
TEXAS					
Cities.....	23,204	10,260	5,638	2,078	5,560
Special districts.....	3,570	1,438	2,209	1,286	923
UTAH					
State.....	2,056	559	-----	-----	-----
Cities.....	2,511	1,071	635	330	305
Special districts.....	-----	14	-----	-----	-----

See footnotes at end of table.

TABLE 15.—SELECTED ITEMS IN ENTERPRISE FINANCES OF STATE AND LOCAL GOVERNMENTS: 1942—Continued

(Data shown for each State are for the State government, the cities, and the special districts.)

In thousands

STATE AREA AND TYPE OF GOVERNMENT	Operating revenue	Operating expense	DEBT SERVICE		
			Total	Interest	Provision for debt retirement
VERMONT					
State.....	\$287	\$117	\$18	\$8	\$10
Cities.....	641	402	7	5	2
Special districts.....	82	26	52	34	18
VIRGINIA					
State.....	9,494	1,889	-----	-----	-----
Cities.....	9,001	3,760	2,950	1,480	1,470
Special districts.....	132	107	88	34	54
WASHINGTON					
State.....	6,408	1,193	4,255	360	3,895
Cities.....	28,803	12,873	7,378	2,910	4,468
Special districts.....	5,844	4,151	1,990	942	1,048
WEST VIRGINIA					
State.....	6,659	1,242	-----	-----	-----
Cities.....	1,314	770	312	120	192
Special districts.....	201	176	216	104	112
WISCONSIN					
Cities.....	14,276	10,598	1,326	274	1,052
WYOMING					
State.....	297	57	-----	-----	-----
Cities.....	1,160	753	229	41	188

¹Refers to 121 housing authorities which were in operation in 1942. Excludes 422 housing authorities for which construction was incomplete. Debt of all authorities is included in table 12.

²Not reported.

³Not available.

TABLE 16.--PER CAPITA GENERAL REVENUE, GENERAL EXPENDITURE, AND DEBT OUTSTANDING OF STATE AND LOCAL GOVERNMENTS,
BY STATE AREA AND LEVEL OF GOVERNMENT: 1942

(For absolute amounts, see table 3)

STATE AREA AND LEVEL OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE					GROSS DEBT OUTSTANDING		
	Total	Taxes	Aid re- ceived from other gov- ernments	Earnings and mis- cellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contribu- tions to trust funds and to en- terprises	Gross debt	Net long- term debt
Total.....	\$99.77	\$73.33	\$19.53	\$6.91	\$98.79	\$54.56	\$13.75	\$7.91	\$12.43	\$10.15	\$144.30	\$122.38
State.....	46.43	37.78	6.15	2.50	44.39	14.14	13.59	4.70	3.25	8.70	24.84	19.90
Local.....	53.34	35.55	13.38	4.41	54.40	40.42	.16	3.21	9.18	1.45	119.46	102.48
Alabama.....	52.55	30.92	16.58	5.05	49.80	25.87	9.33	4.46	5.96	4.17	80.92	75.83
State.....	28.16	21.99	3.88	2.30	25.63	7.41	9.22	3.37	1.50	4.13	27.06	25.45
Local.....	24.39	8.93	12.70	2.75	24.17	18.46	.11	1.09	4.46	.04	53.86	50.40
Arizona.....	118.59	73.08	35.49	10.02	115.99	62.97	22.95	14.39	10.02	5.67	82.68	73.31
State.....	68.45	53.23	12.91	2.31	66.74	27.66	22.95	9.99	.47	5.67	7.34	6.98
Local.....	50.14	19.85	22.58	7.71	49.25	35.31	-----	4.40	9.55	-----	75.34	66.33
Arkansas.....	44.84	30.95	9.09	4.79	40.20	21.36	5.19	2.57	8.31	2.78	102.84	97.97
State.....	28.74	23.51	3.99	1.24	24.22	10.24	5.19	1.71	4.51	2.78	79.42	76.33
Local.....	16.10	7.44	5.10	3.55	15.98	11.12	-----	.86	4.00	-----	23.42	21.64
California.....	159.72	111.10	37.50	11.12	158.95	80.04	28.43	11.14	22.30	17.04	195.32	176.45
State.....	74.89	63.14	9.41	2.33	75.86	13.24	28.43	4.91	13.82	15.45	31.62	20.98
Local.....	84.83	47.96	28.09	8.79	83.09	66.80	-----	6.23	8.48	1.59	163.70	155.47
Colorado.....	126.12	74.24	43.47	8.42	117.02	71.65	25.64	6.67	7.83	5.88	126.24	117.09
State.....	55.01	38.93	13.28	2.81	52.67	13.80	25.64	4.80	3.63	4.82	21.44	21.09
Local.....	71.11	35.31	30.19	5.61	64.35	57.85	-----	1.87	4.20	.86	104.80	96.00
Connecticut.....	116.72	99.01	12.24	5.47	112.19	71.67	4.38	9.84	11.22	15.08	103.77	90.52
State.....	56.77	47.83	7.07	2.76	53.11	24.02	4.38	8.17	2.02	14.53	17.68	17.68
Local.....	59.95	51.18	5.17	2.71	59.08	47.65	-----	1.67	9.20	.55	86.09	72.84
Delaware.....	89.04	67.79	14.85	6.40	90.44	43.87	19.95	11.02	5.46	10.15	98.09	89.18
State.....	60.44	50.19	7.20	3.05	61.81	21.14	19.95	10.04	1.09	9.59	19.91	19.64
Local.....	28.60	17.60	7.65	3.35	28.63	22.73	-----	.98	4.37	.56	78.18	69.54
District of Columbia.....	99.18	80.82	13.86	4.49	93.07	62.56	-----	15.18	1.19	14.13	31.50	14.55
Local.....	99.18	80.82	13.86	4.49	93.07	62.56	-----	15.18	1.19	14.13	31.50	14.55
Florida.....	96.26	64.98	19.68	11.61	96.80	52.16	13.85	9.14	16.77	4.88	218.46	202.04
State.....	43.33	35.91	5.93	1.49	42.31	18.44	13.62	5.73	-----	4.52	-----	-----
Local.....	52.93	29.07	13.75	10.12	54.49	33.72	.23	3.41	16.77	.36	218.46	202.04
Georgia.....	49.91	33.95	11.50	4.46	47.50	27.27	6.89	6.04	3.43	3.87	43.51	38.16
State.....	23.03	22.57	4.09	1.38	25.25	8.87	6.89	4.54	1.20	3.74	8.54	8.38
Local.....	21.88	11.38	7.41	3.08	22.25	18.40	-----	1.50	2.23	.13	34.97	29.78
Idaho.....	97.01	59.78	26.05	11.27	95.75	56.30	12.81	13.88	8.84	3.92	86.42	78.24
State.....	43.82	28.84	11.52	3.47	42.97	20.57	6.98	9.65	1.84	3.92	6.86	4.85
Local.....	53.19	30.94	14.53	7.80	52.78	35.73	5.83	4.23	7.00	-----	79.56	73.39
Illinois.....	101.93	84.12	12.55	5.26	98.21	57.36	9.15	6.77	11.82	13.12	113.70	86.06
State.....	46.67	40.62	5.47	.58	40.75	14.58	9.15	3.05	2.35	11.63	19.09	18.28
Local.....	55.26	43.50	7.08	4.68	57.46	42.78	-----	3.72	9.47	1.49	94.61	67.78

TABLE 16.--PER CAPITA GENERAL REVENUE, GENERAL EXPENDITURE, AND DEBT OUTSTANDING OF STATE AND LOCAL GOVERNMENTS,
BY STATE AREA AND LEVEL OF GOVERNMENT: 1942--Continued
(For absolute amounts, see table 3)

STATE AREA AND LEVEL OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE					GROSS DEBT OUTSTANDING		
	Total	Taxes	Aid re- ceived from other gov- ernments	Earnings and mis- cellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contribu- tions to trust funds and to en- terprises	Gross debt	Net long- term debt
Indiana.....	\$92.48	\$63.52	\$23.50	\$5.47	\$127.49	\$72.37	\$15.92	\$12.94	\$6.90	\$9.06	\$59.80	\$39.43
State.....	44.95	36.29	6.13	2.53	41.18	10.17	15.87	6.04	.24	8.85	2.32	2.10
Local.....	47.53	27.23	17.37	2.94	86.31	62.20	.05	6.90	6.66	.21	57.48	37.33
Iowa.....	92.43	69.59	12.90	9.94	92.78	56.14	13.20	8.09	11.66	3.70	59.91	59.20
State.....	41.42	31.57	5.44	4.40	38.72	16.87	13.00	4.64	.56	3.65	1.03	.99
Local.....	51.01	38.02	7.46	5.54	54.06	39.27	.20	3.45	11.10	.05	58.88	58.21
Kansas.....	88.53	61.00	21.87	5.66	84.14	52.54	13.98	7.53	7.10	3.00	50.21	46.29
State.....	37.07	27.49	7.15	2.44	34.71	12.44	13.22	5.07	1.12	2.87	8.62	8.08
Local.....	51.46	33.51	14.72	3.22	49.43	40.10	.76	2.46	5.98	.13	41.59	38.21
Kentucky.....	50.29	38.42	8.71	3.16	47.62	27.28	3.77	7.16	4.42	4.98	48.33	41.41
State.....	29.28	23.52	4.43	1.34	27.01	11.31	3.77	5.80	1.19	4.94	3.28	3.06
Local.....	21.01	14.90	4.28	1.82	20.61	15.97	-----	1.36	3.23	.04	45.05	38.35
Louisiana.....	81.07	58.76	16.01	6.31	86.65	43.77	14.30	8.69	14.16	5.73	161.92	154.98
State.....	47.72	38.94	6.25	2.52	52.87	20.45	14.30	5.75	6.80	5.57	77.89	76.14
Local.....	33.35	19.82	9.76	3.79	33.78	23.32	-----	2.94	7.36	.16	84.03	78.84
Maine.....	88.36	70.19	9.93	8.24	83.11	52.61	8.15	7.24	7.70	7.41	82.38	70.30
State.....	47.62	34.30	7.07	6.24	47.06	20.87	8.15	6.37	4.26	7.41	31.26	31.08
Local.....	40.74	35.89	2.86	2.00	36.05	31.74	-----	.87	3.44	-----	51.12	39.22
Maryland.....	88.88	66.63	16.75	5.50	89.00	47.18	11.46	8.37	11.97	10.02	178.31	143.01
State.....	42.22	34.61	4.51	3.10	40.53	11.22	11.43	5.04	3.94	8.89	28.80	27.51
Local.....	46.66	32.02	12.24	2.40	48.47	35.96	.03	3.53	8.03	1.13	149.51	115.50
Massachusetts.....	131.08	93.32	27.68	10.09	127.87	75.53	20.64	4.56	15.64	11.69	124.93	92.96
State.....	51.85	39.41	6.37	6.07	49.52	11.81	20.58	1.66	4.61	10.86	25.76	17.83
Local.....	79.23	53.91	21.31	4.02	78.35	63.72	.06	2.70	11.03	.83	98.17	75.13
Michigan.....	117.32	82.98	23.37	10.97	114.33	65.58	17.84	7.77	9.04	13.49	119.80	95.29
State.....	58.44	47.78	6.02	4.64	53.85	17.69	17.71	4.01	1.50	12.94	9.86	4.03
Local.....	58.88	35.20	17.35	6.33	60.48	47.89	.13	3.76	7.54	.55	109.94	91.26
Minnesota.....	110.24	76.12	25.64	8.48	106.81	61.47	16.73	9.38	12.24	6.99	118.90	109.66
State.....	48.80	37.01	8.01	3.78	46.35	13.07	16.61	6.51	3.95	6.21	37.67	37.10
Local.....	61.44	39.11	17.63	4.70	60.46	48.40	.12	2.87	8.29	.78	81.23	72.56
Mississippi.....	53.54	34.94	14.86	3.74	48.43	24.32	8.17	3.97	10.13	1.85	88.24	83.57
State.....	27.89	21.25	5.26	1.38	25.69	8.95	8.16	2.93	3.80	1.85	37.78	37.01
Local.....	25.65	13.69	9.60	2.36	22.74	15.37	.01	1.04	6.33	-----	50.46	46.56
Missouri.....	71.85	54.12	13.03	4.70	70.07	43.47	6.31	5.76	8.09	6.44	83.60	77.59
State.....	36.12	28.01	6.94	1.16	35.13	16.13	6.31	3.71	2.82	6.17	24.97	23.54
Local.....	35.73	26.11	6.09	3.54	34.94	27.34	-----	2.05	5.27	.27	58.63	54.05
Montana.....	113.75	77.82	23.64	12.29	107.20	67.79	8.65	13.44	11.26	6.05	71.25	63.97
State.....	48.94	30.79	12.69	5.46	44.79	23.82	4.04	9.25	1.84	6.05	23.52	21.46
Local.....	64.81	47.03	10.95	6.83	62.41	43.97	4.61	4.19	9.62	-----	47.73	42.51

Nebraska.....	77.64	51.92	17.94	7.78	73.52	49.98	10.64	6.64	4.57	1.68	138.18	131.25
State.....	29.40	19.52	7.25	2.63	27.83	10.72	10.63	4.77	.07	1.64	1.05	1.05
Local.....	48.24	32.40	10.69	5.15	45.69	39.26	.01	1.87	4.50	.04	137.13	130.20
Nevada.....	182.29	110.42	57.26	14.61	165.90	98.00	9.08	36.35	8.34	14.14	97.49	92.84
State.....	98.48	54.95	41.41	2.12	88.98	36.19	5.40	31.67	1.58	14.14	6.07	5.32
Local.....	83.81	55.47	15.85	12.49	76.92	61.81	3.68	4.68	6.76	-----	91.42	87.52
New Hampshire.....	104.42	83.92	12.28	8.22	97.83	62.29	4.34	11.92	10.86	8.42	83.63	76.73
State.....	49.27	35.66	8.98	4.63	49.95	25.08	4.34	8.19	3.93	8.42	38.74	35.55
Local.....	55.15	48.26	3.30	3.59	47.88	37.21	-----	3.73	6.93	-----	44.89	41.18
New Jersey.....	134.88	111.37	15.59	7.92	131.34	72.94	12.69	4.73	22.36	18.62	274.57	241.54
State.....	48.72	42.46	4.32	1.94	47.79	11.75	12.39	2.70	3.22	17.74	26.37	15.01
Local.....	86.16	68.91	11.27	5.98	83.55	61.19	.30	2.03	19.14	.88	248.20	226.53
New Mexico.....	79.16	51.13	22.92	5.11	77.56	45.38	9.39	10.92	8.45	3.41	116.18	113.59
State.....	48.77	37.49	9.15	2.14	49.82	22.70	9.39	9.89	4.43	3.41	51.57	50.22
Local.....	30.39	13.64	13.77	2.97	27.74	22.68	-----	1.03	4.02	-----	64.61	63.37
New York.....	148.97	117.47	26.25	5.25	160.56	83.06	22.23	9.23	25.01	21.02	388.45	320.76
State.....	53.44	47.93	4.18	1.33	55.43	10.63	22.23	3.35	6.69	12.53	52.95	37.54
Local.....	95.53	69.54	22.07	3.92	105.13	72.43	-----	5.88	18.32	8.49	335.50	283.22
North Carolina.....	55.21	44.59	6.44	4.18	50.17	20.20	11.23	4.94	9.45	4.35	115.26	103.74
State.....	37.14	31.58	3.86	1.70	31.88	8.42	11.02	4.13	3.98	4.33	38.08	30.33
Local.....	18.07	13.01	2.58	2.48	18.29	11.78	.21	.81	5.47	.02	77.18	73.41
North Dakota.....	94.31	68.93	18.84	6.54	95.84	48.44	7.64	23.31	12.66	3.79	68.84	56.58
State.....	41.43	30.30	8.76	2.37	37.93	17.73	7.64	5.76	3.00	3.79	37.32	32.53
Local.....	52.88	38.63	10.08	4.17	57.91	30.71	-----	17.55	9.66	-----	31.52	24.05
Ohio.....	106.27	73.32	24.18	8.77	101.24	54.50	19.90	6.14	9.09	11.61	103.98	87.28
State.....	51.88	43.64	6.02	2.22	48.72	14.32	19.80	3.48	.10	11.03	1.90	1.82
Local.....	54.39	29.68	18.16	6.55	52.52	40.18	.10	2.66	8.99	.58	102.08	85.46
Oklahoma.....	73.53	50.04	19.65	3.85	71.06	45.11	9.75	5.20	7.43	3.58	71.51	52.67
State.....	44.37	34.36	8.58	1.42	38.97	20.41	9.75	3.96	1.90	2.95	17.18	16.81
Local.....	29.16	15.68	11.07	2.43	32.09	24.70	-----	1.24	5.53	.63	54.33	35.86
Oregon.....	111.67	78.68	20.46	12.53	110.10	64.75	6.82	14.02	14.91	9.60	128.35	102.74
State.....	59.63	41.72	12.38	5.52	55.37	26.87	4.79	9.73	5.07	8.91	28.71	13.18
Local.....	52.04	36.96	8.08	7.01	54.73	37.88	2.03	4.29	9.84	.69	99.64	89.56
Pennsylvania.....	94.59	75.72	13.27	5.60	96.40	52.79	9.14	8.01	13.71	12.75	153.12	116.98
State.....	49.66	40.46	5.93	3.27	48.85	20.09	9.08	5.70	2.34	11.64	29.36	17.07
Local.....	44.93	35.26	7.34	2.33	47.55	32.70	.06	2.31	11.37	1.11	123.76	99.91
Rhode Island.....	107.10	90.46	12.69	3.94	110.79	59.72	7.29	8.04	13.16	22.59	256.91	185.74
State.....	51.63	45.34	4.84	1.45	50.80	15.67	7.29	3.04	3.07	21.74	41.12	33.57
Local.....	55.47	45.12	7.85	2.49	59.99	44.05	-----	5.00	10.09	.85	215.79	152.17
South Carolina.....	59.18	41.21	14.40	3.57	60.11	29.71	9.67	7.33	9.91	3.49	109.47	98.17
State.....	33.10	26.98	4.63	1.49	33.43	10.96	9.67	6.04	3.27	3.49	46.34	45.02
Local.....	26.08	14.23	9.77	2.08	26.68	18.75	-----	1.29	6.64	-----	63.13	53.15
South Dakota.....	86.33	61.86	15.66	8.81	81.49	54.04	3.78	11.16	11.39	1.12	104.41	91.32
State.....	26.28	24.17	9.26	2.85	35.33	19.21	3.75	6.71	4.54	1.12	50.42	46.03
Local.....	60.05	37.69	6.40	5.96	46.16	34.83	.03	4.45	6.85	-----	53.99	45.29
Tennessee.....	57.74	40.40	13.75	3.58	55.27	29.46	7.09	6.24	7.89	4.58	130.21	119.78
State.....	29.57	22.74	5.46	1.37	27.33	8.86	6.86	4.78	2.46	4.36	33.78	29.66
Local.....	28.17	17.66	8.29	2.21	27.94	20.60	.23	1.46	5.43	.22	96.43	90.12

TABLE 16.--PER CAPITA GENERAL REVENUE, GENERAL EXPENDITURE, AND DEBT OUTSTANDING OF STATE AND LOCAL GOVERNMENTS,
BY STATE AREA AND LEVEL OF GOVERNMENT: 1942--Continued
(For absolute amounts, see table 3)

STATE AREA AND LEVEL OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GROSS DEBT OUTSTANDING	
	Total	Taxes	Aid re- ceived from other gov- ernments	Earnings and mis- cellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contribu- tions to trust funds and to en- terprises	Gross debt	Net long- term debt
Texas.....	\$66.35	\$45.97	\$15.00	\$5.39	\$67.88	\$35.50	\$9.40	\$7.53	\$12.34	\$3.11	\$112.40	\$101.20
State.....	31.10	24.34	5.32	1.44	28.93	11.61	9.39	4.44	.56	2.92	3.31	2.77
Local.....	35.25	21.63	9.68	3.95	38.95	23.89	.01	3.09	11.78	.19	109.09	98.43
Utah.....	109.36	73.81	26.86	8.69	102.29	69.57	10.54	11.19	4.53	6.47	63.22	55.13
State.....	65.36	43.65	16.64	5.06	58.70	32.97	10.41	8.28	.57	6.47	4.71	4.71
Local.....	44.00	30.16	10.22	3.63	43.59	36.60	.13	2.91	3.96	-----	58.51	50.42
Vermont.....	84.11	66.94	12.99	4.18	86.52	55.02	7.02	9.54	9.63	5.30	49.95	44.38
State.....	46.65	36.54	8.62	1.49	45.41	22.55	7.02	6.76	3.78	5.30	.36	18.51
Local.....	37.46	30.40	4.37	2.69	41.11	32.47	-----	2.78	5.85	-----	49.59	25.87
Virginia.....	65.77	44.94	11.93	8.90	60.67	31.88	7.46	11.41	5.67	4.25	80.82	56.23
State.....	39.02	28.18	4.59	6.25	33.33	11.88	7.46	9.24	.66	4.09	10.39	7.19
Local.....	26.75	16.76	7.34	2.65	27.34	20.00	-----	2.17	5.01	.16	70.43	49.04
Washington.....	135.34	86.02	36.08	13.24	121.84	74.49	12.22	7.84	6.47	20.81	112.96	99.67
State.....	79.90	60.99	13.68	5.23	67.65	30.57	11.59	4.21	1.10	20.18	9.94	6.87
Local.....	55.44	25.03	22.40	8.01	54.19	43.92	.63	3.63	5.37	.63	103.02	92.80
West Virginia.....	72.72	50.38	16.08	6.26	74.97	40.73	10.54	10.83	6.85	6.02	71.74	67.85
State.....	46.00	35.54	6.07	4.39	48.06	17.40	10.54	9.41	4.69	6.02	41.88	38.97
Local.....	26.72	14.84	10.01	1.87	26.91	23.33	-----	1.42	2.16	-----	29.86	28.88
Wisconsin.....	118.64	77.70	29.26	11.68	110.75	63.45	24.01	8.55	8.25	6.48	40.83	35.31
State.....	48.18	39.17	5.99	3.02	43.94	8.77	23.90	5.41	.16	5.70	1.72	1.72
Local.....	70.46	38.53	23.27	8.66	66.81	54.68	.11	3.14	8.09	.78	39.11	33.59
Wyoming.....	121.81	67.80	41.59	12.42	125.97	67.97	23.89	18.07	10.98	5.06	79.33	72.88
State.....	52.89	34.46	15.35	3.08	54.18	19.13	12.21	16.00	1.78	5.06	14.23	14.23
Local.....	68.92	33.34	26.24	9.34	71.79	48.84	11.68	2.07	9.20	-----	65.10	58.65

TABLE 17.—PERCENT DISTRIBUTION BY MAJOR CATEGORY OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and enterprises	Gross	Net long-term
Total.....	100.0	73.5	19.6	6.9	100.0	55.2	13.9	8.0	12.6	10.3	100.0	84.8
States.....	100.0	81.4	13.2	5.4	100.0	31.9	30.6	10.6	7.3	19.6	100.0	80.1
Local.....	100.0	66.6	25.1	8.3	100.0	74.3	.3	5.9	16.9	2.7	100.0	85.8
Counties.....	100.0	57.1	33.7	9.2	100.0	76.6	1.3	5.3	16.9	(1)	100.0	88.8
Cities.....	100.0	74.5	16.3	9.3	100.0	70.8	-----	5.7	17.7	5.9	100.0	84.4
Population over 25,000	100.0	75.0	17.4	7.6	100.0	70.4	-----	5.7	16.9	7.0	100.0	83.5
Population under 25,000	100.0	71.8	10.9	17.4	100.0	72.8	-----	5.7	21.5	(1)	100.0	91.2
Townships and towns....	100.0	75.1	20.2	4.7	100.0	79.5	-----	7.3	13.3	(1)	100.0	87.5
School districts.....	100.0	60.0	35.9	4.1	100.0	80.8	-----	6.0	13.2	(1)	100.0	91.0
Special districts.....	100.0	60.7	3.1	36.2	100.0	42.6	-----	10.2	47.2	(1)	100.0	84.6
ALABAMA.....	100.0	58.9	31.5	9.6	100.0	51.9	18.7	9.0	12.0	8.4	100.0	93.7
State.....	100.0	78.1	13.8	8.2	100.0	28.9	36.0	13.1	5.9	16.1	100.0	94.0
Local.....	100.0	36.7	52.1	11.3	100.0	76.4	.5	4.5	18.5	.2	100.0	93.6
Counties.....	100.0	37.1	53.1	9.9	100.0	72.4	1.3	3.8	22.5	-----	100.0	94.8
Cities.....	100.0	62.8	16.2	21.0	100.0	65.0	-----	4.4	29.9	.7	100.0	94.5
Population over 25,000	100.0	62.5	18.0	19.5	100.0	66.6	-----	3.7	28.7	1.0	100.0	96.4
Population under 25,000	100.0	63.4	12.3	24.3	100.0	61.5	-----	6.0	32.5	-----	100.0	90.0
School districts.....	100.0	15.3	79.9	4.8	100.0	88.7	-----	5.3	6.0	-----	100.0	100.0
Special districts.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	100.0	83.5
ARIZONA.....	100.0	61.6	29.9	8.4	100.0	54.3	19.8	12.4	8.6	4.9	100.0	88.7
State.....	100.0	77.8	18.9	3.4	100.0	41.5	34.4	15.0	.7	8.5	100.0	95.1
Local.....	100.0	39.6	45.0	15.4	100.0	71.7	-----	8.9	19.4	-----	100.0	88.0
Counties.....	100.0	24.7	63.3	12.0	100.0	74.2	-----	6.5	19.3	-----	100.0	84.0
Cities.....	100.0	78.5	3.5	18.0	100.0	78.9	-----	6.5	14.6	-----	100.0	95.6
Population over 25,000	100.0	73.6	4.8	21.6	100.0	77.3	-----	8.9	13.8	-----	100.0	96.5
Population under 25,000	100.0	89.8	.5	9.7	100.0	82.7	-----	.5	16.8	-----	100.0	93.1
School districts.....	100.0	38.3	60.3	1.5	100.0	77.8	-----	8.7	13.4	-----	100.0	87.2
Special districts.....	100.0	12.1	-----	87.9	100.0	36.4	-----	17.4	46.2	-----	100.0	65.7
ARKANSAS.....	100.0	69.0	20.3	10.7	100.0	53.1	12.9	6.4	20.7	6.9	100.0	95.3
State.....	100.0	81.8	13.9	4.3	100.0	42.3	21.4	7.1	17.8	11.5	100.0	96.1
Local.....	100.0	46.3	31.7	22.1	100.0	69.6	(2)	5.3	25.0	-----	100.0	92.4
Counties.....	100.0	60.5	25.5	13.9	100.0	86.2	(2)	5.4	8.3	-----	100.0	95.7
Cities.....	100.0	69.2	4.1	26.8	100.0	73.9	-----	2.7	23.4	-----	100.0	91.0
Population over 25,000	100.0	73.5	1.8	24.7	100.0	70.8	-----	3.2	26.0	-----	100.0	88.6
Population under 25,000	100.0	66.2	5.6	28.2	100.0	76.1	-----	2.3	21.6	-----	100.0	96.5
School districts.....	100.0	49.3	48.5	2.3	100.0	80.3	-----	7.4	12.3	-----	100.0	99.7
Special districts.....	100.0	-----	7.8	92.3	100.0	11.5	-----	1.2	87.3	-----	100.0	53.2
CALIFORNIA.....	100.0	69.6	23.5	7.0	100.0	50.4	17.9	7.0	14.0	10.7	100.0	90.3
State.....	100.0	84.3	12.6	3.1	100.0	17.5	37.5	6.5	18.2	20.4	100.0	66.4
Local.....	100.0	56.5	33.1	10.4	100.0	80.4	-----	7.5	10.2	1.9	100.0	95.0
Counties.....	100.0	53.1	41.4	5.6	100.0	91.1	-----	4.3	4.6	-----	100.0	90.5
Cities.....	100.0	66.6	16.3	17.1	100.0	73.9	-----	9.5	10.0	6.5	100.0	97.1
Population over 25,000	100.0	68.6	17.4	13.9	100.0	73.4	-----	9.0	9.7	7.9	100.0	96.9
Population under 25,000	100.0	58.1	11.4	30.5	100.0	76.4	-----	11.8	11.8	-----	100.0	100.0

See footnotes at end of table.

TABLE 17.—PERCENT DISTRIBUTION BY MAJOR CATEGORY OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
CALIFORNIA—Cont. School districts..... Special districts..... COLORADO..... State..... Local..... Counties..... Cities..... Population over 25,000 Population under 25,000 School districts..... Special districts.....	100.0	52.4	42.2	5.4	100.0	78.1	-----	8.6	13.3	-----	100.0	100.0
	100.0	44.4	2.2	53.4	100.0	50.3	-----	11.0	38.7	-----	100.0	91.4
	100.0	58.9	34.5	6.7	100.0	61.2	21.9	5.7	6.7	4.5	100.0	92.7
	100.0	70.8	24.1	5.1	100.0	26.2	48.7	9.1	6.9	9.1	100.0	98.3
	100.0	49.7	42.5	7.9	100.0	89.9	(a)	2.9	6.5	.6	100.0	91.6
	100.0	29.2	60.9	9.8	100.0	98.0	.1	.9	9.5	-----	100.0	94.8
	100.0	54.8	34.1	11.1	100.0	84.7	-----	3.5	5.5	2.2	100.0	89.6
	100.0	50.3	40.7	9.0	100.0	87.5	-----	3.9	5.9	2.7	100.0	94.3
	100.0	76.2	2.7	21.1	100.0	72.4	-----	2.0	25.5	-----	100.0	76.9
	100.0	70.9	29.1	-----	100.0	90.4	-----	4.9	4.8	-----	100.0	93.3
	100.0	59.9	.3	39.8	100.0	21.3	-----	2.6	76.0	-----	100.0	92.9
	CONNECTICUT..... State..... Local..... Counties..... Cities..... Population over 25,000 Population under 25,000 Towns..... School districts..... Special districts.....	100.0	84.8	10.5	4.7	100.0	63.9	3.9	8.8	10.0	13.4	100.0	87.2
100.0		83.0	12.3	4.8	100.0	45.2	8.2	15.4	3.8	27.4	100.0	100.0
100.0		86.7	8.8	4.6	100.0	80.7	-----	2.8	15.6	.9	100.0	84.6
100.0		50.1	41.5	8.4	100.0	89.7	-----	1.0	9.3	-----	100.0	46.7
100.0		89.9	5.5	4.5	100.0	78.7	-----	3.5	16.3	1.5	100.0	94.0
100.0		89.7	5.3	5.0	100.0	77.1	-----	3.9	17.3	1.8	100.0	93.7
100.0		91.4	7.1	1.6	100.0	89.3	-----	.8	9.9	-----	100.0	98.3
100.0		87.5	10.7	1.8	100.0	84.0	-----	1.8	14.2	-----	100.0	92.4
100.0		38.8	57.5	3.7	100.0	75.9	-----	2.4	21.7	-----	100.0	94.8
100.0		34.6	.3	65.0	100.0	72.6	-----	4.0	23.4	-----	100.0	63.0
100.0		76.1	16.7	7.2	100.0	48.5	22.1	12.2	6.0	11.2	100.0	90.9
100.0		83.0	11.9	5.0	100.0	34.2	32.3	16.2	1.8	15.5	100.0	98.6
DIST. OF COLUMBIA. Local..... City with population over 25,000..... Special districts..... FLORIDA..... State..... Local..... Counties..... Cities..... Population over 25,000 Population under 25,000 School districts..... Special districts.....	100.0	61.5	26.7	11.7	100.0	79.4	-----	3.4	15.3	1.9	100.0	89.0
	100.0	61.0	23.1	15.9	100.0	78.3	-----	.4	21.3	-----	100.0	100.0
	100.0	60.6	29.5	9.9	100.0	81.0	-----	4.6	11.3	3.2	100.0	89.1
	100.0	59.5	32.6	7.9	100.0	84.0	-----	3.8	8.5	3.7	100.0	87.6
	100.0	71.3	-----	28.7	100.0	63.5	-----	9.0	27.5	-----	100.0	98.1
	100.0	93.4	-----	6.6	100.0	59.1	-----	16.2	24.7	-----	100.0	100.0
	100.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	100.0	81.5	14.0	4.5	100.0	67.2	-----	16.3	1.3	15.2	100.0	46.2
	100.0	81.5	14.0	4.5	100.0	67.2	-----	16.3	1.3	15.2	100.0	46.2
	100.0	81.5	14.0	4.5	100.0	67.2	-----	16.3	1.3	15.2	100.0	99.9
	100.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	100.0	67.5	20.4	12.1	100.0	53.9	14.3	9.4	17.3	5.0	100.0	92.5
FLORIDA..... State..... Local..... Counties..... Cities..... Population over 25,000 Population under 25,000 School districts..... Special districts.....	100.0	82.9	13.7	3.4	100.0	43.6	32.2	13.5	-----	10.7	-----	-----
	100.0	54.9	26.0	19.1	100.0	61.9	.4	6.3	30.8	.7	100.0	92.5
	100.0	40.4	38.4	21.2	100.0	55.7	1.4	3.4	39.6	-----	100.0	87.2
	100.0	70.8	1.5	27.7	100.0	63.9	-----	6.0	28.4	1.8	100.0	96.0
	100.0	70.3	1.7	28.0	100.0	66.7	-----	6.5	23.9	2.9	100.0	96.7
	100.0	71.7	1.2	27.2	100.0	59.3	-----	5.1	35.6	-----	100.0	95.1
	100.0	51.2	48.1	.7	100.0	68.4	-----	9.9	21.8	-----	100.0	90.5
	100.0	34.6	-----	65.4	100.0	31.0	-----	3.9	65.2	-----	100.0	92.9

GEORGIA.....	100.0	23.2	9.0	100.0	57.4	14.5	12.7	7.2	8.1	100.0	87.7
State.....	100.0	14.6	4.9	100.0	35.1	27.3	18.0	4.7	14.8	100.0	98.1
Local.....	100.0	33.9	14.1	100.0	82.7	(2)	6.7	10.1	.5	100.0	85.2
Counties.....	100.0	21.4	9.6	100.0	75.9	(2)	11.6	12.5	-----	100.0	59.7
Cities.....	100.0	4.5	22.1	100.0	81.4	-----	3.3	13.9	1.4	100.0	86.9
Population over 25,000	100.0	6.4	17.6	100.0	81.9	-----	4.3	11.8	2.1	100.0	91.4
Population under 25,000	100.0	1.3	29.7	100.0	80.5	-----	1.4	18.1	-----	100.0	78.3
School districts.....	100.0	91.3	8.7	100.0	94.6	-----	4.3	1.1	-----	100.0	100.0
Special districts.....	100.0	-----	11.5	100.0	52.0	-----	20.0	28.0	-----	100.0	90.4
IDAHO.....	100.0	26.8	11.6	100.0	58.8	13.4	14.5	9.2	4.1	100.0	90.5
State.....	100.0	26.3	7.9	100.0	47.9	16.3	22.5	4.3	9.1	100.0	70.8
Local.....	100.0	27.3	14.6	100.0	67.7	11.0	8.0	13.3	-----	100.0	92.2
Counties.....	100.0	26.6	8.0	100.0	52.6	34.1	6.4	6.8	-----	100.0	59.5
Cities.....	100.0	8.0	20.7	100.0	75.9	-----	8.4	15.7	-----	100.0	92.3
Population over 25,000	100.0	2.0	11.7	100.0	84.4	-----	12.6	3.0	-----	100.0	97.9
Population under 25,000	100.0	9.0	22.1	100.0	74.8	-----	7.9	17.4	-----	100.0	91.7
School districts.....	100.0	37.3	5.5	100.0	81.7	-----	7.7	10.6	-----	100.0	90.1
Special districts.....	100.0	22.8	46.8	100.0	58.6	-----	11.5	29.9	-----	100.0	96.8
ILLINOIS.....	100.0	12.3	5.2	100.0	58.4	9.3	6.9	12.0	13.4	100.0	75.7
State.....	100.0	11.7	1.2	100.0	35.8	-22.4	7.5	5.8	28.5	100.0	95.8
Local.....	100.0	12.8	8.5	100.0	74.4	(2)	6.5	16.5	2.6	100.0	71.6
Counties.....	100.0	31.5	14.8	100.0	81.4	.1	6.9	11.6	-----	100.0	56.8
Cities.....	100.0	16.3	8.7	100.0	72.3	-----	5.4	14.7	7.6	100.0	68.9
Population over 25,000	100.0	17.1	7.2	100.0	70.6	-----	5.6	15.0	8.7	100.0	64.7
Population under 25,000	100.0	10.6	18.0	100.0	83.8	-----	3.4	12.7	-----	100.0	91.6
Townships.....	100.0	17.8	1.3	100.0	85.5	-----	4.3	10.2	-----	100.0	77.1
School districts.....	100.0	4.2	6.6	100.0	83.4	-----	8.1	8.5	-----	100.0	64.3
Special districts.....	100.0	.9	8.4	100.0	45.2	-----	5.3	49.5	-----	100.0	81.2
INDIANA.....	100.0	25.4	5.9	100.0	56.8	17.6	10.1	5.4	10.0	100.0	93.1
State.....	100.0	13.6	5.6	100.0	24.7	38.5	14.7	.6	21.5	100.0	90.6
Local.....	100.0	36.5	6.2	100.0	83.7	.1	6.4	9.5	.4	100.0	93.3
Counties.....	100.0	52.4	6.5	100.0	92.8	.3	1.1	5.8	-----	100.0	95.6
Cities.....	100.0	17.8	14.8	100.0	78.3	-----	7.1	12.6	2.0	100.0	92.4
Population over 25,000	100.0	18.0	13.1	100.0	75.6	-----	8.6	13.1	2.7	100.0	93.3
Population under 25,000	100.0	17.4	19.9	100.0	86.2	-----	2.9	10.8	-----	100.0	89.4
Townships.....	100.0	36.7	1.6	100.0	82.9	-----	12.6	4.5	-----	100.0	83.6
School districts.....	100.0	33.0	.5	100.0	85.1	-----	4.4	10.5	-----	100.0	97.6
Special districts.....	100.0	-----	10.1	100.0	63.8	-----	13.6	22.6	-----	100.0	92.1
IOWA.....	100.0	14.0	10.7	100.0	60.5	14.2	8.7	12.6	4.0	100.0	98.8
State.....	100.0	13.1	10.6	100.0	43.6	33.6	12.0	1.4	9.4	100.0	95.8
Local.....	100.0	14.6	10.8	100.0	72.6	.4	6.4	20.5	.1	100.0	98.9
Counties.....	100.0	28.9	10.1	100.0	66.9	.9	9.1	23.2	-----	100.0	99.3
Cities.....	100.0	1.5	19.1	100.0	72.9	-----	7.1	19.4	.6	100.0	96.9
Population over 25,000	100.0	2.7	14.8	100.0	69.8	-----	6.5	22.7	1.0	100.0	95.9
Population under 25,000	100.0	-----	24.6	100.0	76.3	-----	7.9	15.7	-----	100.0	99.2
Townships.....	100.0	3.0	9.0	100.0	83.7	-----	14.2	2.1	-----	100.0	100.0
School districts.....	100.0	3.7	8.2	100.0	78.8	-----	3.0	18.2	-----	100.0	100.0
Special districts.....	100.0	-----	14.3	100.0	28.2	-----	5.1	66.7	-----	100.0	97.0
KANSAS.....	100.0	24.7	6.4	100.0	62.4	16.6	8.9	8.4	3.6	100.0	92.2
State.....	100.0	19.3	6.6	100.0	35.8	38.1	14.6	3.2	8.3	100.0	93.7
Local.....	100.0	28.6	6.3	100.0	81.1	1.5	5.0	12.1	.3	100.0	91.9
Counties.....	100.0	41.4	4.8	100.0	83.4	3.6	1.5	11.5	-----	100.0	95.4
Cities.....	100.0	4.0	16.1	100.0	58.9	-----	13.1	26.7	1.4	100.0	89.6
Population over 25,000	100.0	3.0	12.7	100.0	52.9	-----	22.1	22.0	2.9	100.0	86.6
Population under 25,000	100.0	4.7	18.4	100.0	64.2	-----	5.0	30.8	-----	100.0	93.3
Townships.....	100.0	29.4	.9	100.0	76.2	-----	20.4	3.4	-----	100.0	98.9
School districts.....	100.0	25.1	4.0	100.0	91.6	-----	2.5	5.9	-----	100.0	91.5
Special districts.....	100.0	.6	40.0	100.0	70.2	-----	2.1	27.7	-----	100.0	100.0

See footnotes at end of table.

TABLE 17.—PERCENT DISTRIBUTION BY MAJOR CATEGORY OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
KENTUCKY	100.0	76.4	17.3	6.3	100.0	57.3	7.9	15.0	9.3	10.5	100.0	85.7
State.....	100.0	80.3	15.1	4.6	100.0	41.9	14.0	21.5	4.4	18.3	100.0	93.3
Local.....	100.0	70.9	20.4	8.7	100.0	77.5	-----	6.6	15.7	.2	100.0	85.1
Counties.....	100.0	92.8	5.2	2.0	100.0	69.7	-----	8.7	21.6	-----	100.0	91.5
Cities.....	100.0	76.6	5.1	18.3	100.0	72.5	-----	6.0	21.0	.5	100.0	81.2
Population over 25,000	100.0	77.1	5.9	16.9	100.0	71.9	-----	6.5	20.9	.6	100.0	79.7
Population under 25,000	100.0	54.3	44.0	1.7	100.0	75.1	-----	3.8	21.1	-----	100.0	92.4
School districts.....	100.0	54.3	44.0	1.7	100.0	86.2	-----	6.3	7.6	-----	100.0	92.8
Special districts.....	100.0	-----	-----	100.0	100.0	74.4	-----	-----	25.6	-----	100.0	86.8
LOUISIANA	100.0	72.5	19.7	7.8	100.0	50.5	16.5	10.0	16.3	6.6	100.0	95.7
State.....	100.0	81.6	13.1	5.3	100.0	38.7	27.1	10.9	12.9	10.5	100.0	97.7
Local.....	100.0	59.4	29.3	11.3	100.0	69.0	-----	8.7	21.8	.5	100.0	93.8
Parishes.....	100.0	54.1	23.6	22.3	100.0	70.4	-----	3.2	26.4	-----	100.0	82.7
Cities.....	100.0	79.9	6.9	13.2	100.0	64.4	-----	5.9	28.3	1.4	100.0	94.9
Population over 25,000	100.0	81.0	7.5	11.5	100.0	64.9	-----	5.8	27.6	1.7	100.0	96.3
Population under 25,000	100.0	74.0	3.7	22.3	100.0	61.3	-----	6.2	32.5	-----	100.0	88.7
School districts.....	100.0	40.1	57.8	2.1	100.0	88.6	-----	6.5	4.9	-----	100.0	97.5
Special districts.....	100.0	76.1	3.0	20.9	100.0	14.5	-----	35.1	50.3	-----	100.0	97.0
MAINE	100.0	79.5	11.2	9.3	100.0	63.3	9.8	8.7	9.3	8.9	100.0	85.3
State.....	100.0	72.0	14.9	13.1	100.0	44.3	17.3	13.5	9.1	15.8	100.0	99.4
Local.....	100.0	88.1	7.0	4.9	100.0	88.1	-----	2.4	9.5	-----	100.0	76.7
Counties.....	100.0	76.4	7.6	15.9	100.0	79.7	-----	1.8	18.5	-----	100.0	72.4
Cities.....	100.0	89.7	5.1	5.2	100.0	86.9	-----	4.3	8.8	-----	100.0	75.8
Population over 25,000	100.0	89.8	4.7	5.5	100.0	88.5	-----	.8	10.7	-----	100.0	77.5
Population under 25,000	100.0	89.7	5.4	4.9	100.0	85.7	-----	6.8	7.5	-----	100.0	73.6
Townships and towns.....	100.0	87.8	8.7	3.4	100.0	90.5	-----	.5	8.9	-----	100.0	84.5
Special districts.....	100.0	80.0	-----	20.0	100.0	26.3	-----	11.8	61.8	-----	100.0	74.6
MARYLAND	100.0	75.0	18.8	6.2	100.0	53.0	12.9	9.4	13.4	11.3	100.0	80.2
State.....	100.0	82.0	10.7	7.3	100.0	27.7	28.2	12.4	9.7	22.0	100.0	95.5
Local.....	100.0	68.6	26.2	5.2	100.0	74.2	.1	6.9	16.6	2.3	100.0	77.2
Counties.....	100.0	59.8	36.2	4.0	100.0	79.4	.2	8.5	12.0	-----	100.0	92.7
Cities.....	100.0	73.9	21.8	4.3	100.0	73.6	-----	4.2	18.6	3.6	100.0	81.1
Population over 25,000	100.0	73.8	22.4	3.8	100.0	73.6	-----	4.3	18.3	3.8	100.0	80.7
Population under 25,000	100.0	75.6	11.1	13.3	100.0	73.5	-----	3.2	23.3	-----	100.0	92.1
Special districts.....	100.0	38.9	2.5	58.6	100.0	27.3	-----	48.5	24.2	-----	100.0	46.0
MASSACHUSETTS	100.0	71.2	21.1	7.7	100.0	59.1	16.1	3.4	12.2	9.1	100.0	74.4
State.....	100.0	76.0	12.3	11.7	100.0	23.8	41.6	3.3	9.3	21.9	100.0	69.2
Local.....	100.0	68.0	26.9	5.1	100.0	81.3	.1	3.5	14.1	1.1	100.0	75.8
Counties.....	100.0	68.5	5.4	26.1	100.0	88.0	2.4	3.4	6.2	-----	100.0	47.7
Cities.....	100.0	69.0	26.7	4.2	100.0	80.3	-----	2.3	15.9	1.5	100.0	76.3
Population over 25,000	100.0	69.1	26.9	4.1	100.0	79.9	-----	2.3	16.1	1.6	100.0	75.9
Population under 25,000	100.0	68.8	24.4	6.8	100.0	86.9	-----	.8	12.3	-----	100.0	89.8
Towns.....	100.0	65.6	29.6	4.8	100.0	83.3	-----	6.3	10.4	-----	100.0	79.8
Special districts.....	100.0	66.3	22.4	11.4	100.0	61.6	-----	7.2	31.2	-----	100.0	73.9

MICHIGAN.....																			
State.....	100.0	81.8	10.3	7.9	100.0	32.9	15.9	6.8	7.9	12.0	100.0	81.1							
Local.....	100.0	59.8	29.5	10.8	100.0	80.0	32.9	7.4	2.8	24.0	100.0	40.8							
Counties.....	100.0	49.4	43.6	7.1	100.0	85.7	80.0	6.2	12.6	1.0	100.0	84.8							
Cities.....	100.0	70.4	16.0	13.6	100.0	78.2	85.7	8.1	5.3	-----	100.0	93.0							
Population over 25,000	100.0	69.6	16.9	13.5	100.0	77.7	-----	4.4	15.5	1.9	100.0	87.0							
Population under 25,000	100.0	75.4	10.9	13.7	100.0	80.9	-----	4.7	15.3	2.2	100.0	86.8							
Townships.....	100.0	75.8	19.6	4.6	100.0	74.4	-----	2.6	16.5	-----	100.0	88.7							
School districts.....	100.0	46.8	44.4	8.8	100.0	78.6	-----	20.4	5.3	-----	100.0	97.9							
Special districts.....	100.0	100.0	-----	-----	100.0	100.0	-----	7.1	14.2	-----	100.0	91.8							
MINNESOTA.....																			
State.....	100.0	69.0	23.3	7.7	100.0	57.6	15.7	8.8	11.5	6.5	100.0	92.2							
Local.....	100.0	75.8	16.4	7.7	100.0	28.2	35.8	14.0	8.5	13.4	100.0	98.5							
Counties.....	100.0	63.6	28.7	7.7	100.0	80.0	32.9	4.7	13.7	1.3	100.0	89.3							
Cities.....	100.0	54.6	42.2	3.2	100.0	84.3	80.0	2.7	12.4	-----	100.0	96.5							
Population over 25,000	100.0	74.8	12.5	15.2	100.0	71.3	-----	3.5	21.4	3.7	100.0	86.8							
Population under 25,000	100.0	75.2	10.0	12.3	100.0	68.9	-----	2.7	23.4	4.9	100.0	87.0							
Townships.....	100.0	73.8	3.0	23.2	100.0	78.7	-----	6.0	15.4	-----	100.0	85.0							
School districts.....	100.0	90.3	6.8	3.0	100.0	57.4	-----	40.4	2.1	-----	100.0	59.1							
Special districts.....	100.0	58.2	38.0	3.8	100.0	87.8	-----	4.8	7.4	-----	100.0	94.5							
MISSISSIPPI.....																			
State.....	100.0	65.3	27.8	7.0	100.0	50.2	16.9	8.2	20.9	3.8	100.0	94.7							
Local.....	100.0	76.2	18.8	5.0	100.0	34.8	31.8	11.4	14.8	7.2	100.0	98.0							
Counties.....	100.0	53.4	37.4	9.2	100.0	67.6	31.8	4.6	27.8	-----	100.0	92.3							
Cities.....	100.0	48.5	46.3	5.2	100.0	72.5	(2)	3.5	24.0	-----	100.0	88.8							
Population over 25,000	100.0	69.7	15.7	14.6	100.0	58.8	(2)	7.9	33.3	-----	100.0	95.6							
Population under 25,000	100.0	73.1	14.0	12.9	100.0	55.3	-----	14.2	30.5	-----	100.0	97.2							
School districts.....	100.0	68.7	16.2	15.1	100.0	60.6	-----	4.7	34.7	-----	100.0	94.9							
Special districts.....	100.0	47.6	52.2	2.2	100.0	95.1	-----	-----	4.9	-----	100.0	100.0							
MISSOURI.....																			
State.....	100.0	75.3	18.1	6.5	100.0	62.0	9.0	8.2	11.5	9.2	100.0	92.8							
Local.....	100.0	77.5	19.2	3.2	100.0	45.9	18.0	10.6	8.0	17.6	100.0	94.3							
Counties.....	100.0	73.1	17.0	9.8	100.0	78.3	-----	5.9	15.1	.8	100.0	92.2							
Cities.....	100.0	88.5	1.9	9.7	100.0	72.1	-----	4.0	23.9	-----	100.0	90.3							
Population over 25,000	100.0	87.4	2.0	10.6	100.0	69.7	-----	6.3	22.1	1.9	100.0	94.6							
Population under 25,000	100.0	88.6	1.7	9.7	100.0	68.2	-----	6.9	22.6	2.2	100.0	95.5							
Townships.....	100.0	80.7	3.5	15.8	100.0	77.3	-----	3.4	19.2	-----	100.0	85.4							
School districts.....	100.0	93.6	1.8	4.6	100.0	54.4	-----	30.2	15.4	-----	100.0	90.9							
Special districts.....	100.0	55.5	36.5	7.9	100.0	91.4	-----	5.0	3.6	-----	100.0	100.0							
MONTANA.....																			
State.....	100.0	68.4	20.8	10.8	100.0	63.2	8.1	12.5	10.5	5.6	100.0	89.8							
Local.....	100.0	62.9	25.9	11.2	100.0	53.2	9.0	20.6	3.7	13.5	100.0	91.2							
Counties.....	100.0	72.6	16.9	10.5	100.0	70.5	7.4	6.7	15.4	-----	100.0	89.1							
Cities.....	100.0	91.6	2.2	6.2	100.0	64.6	17.8	7.5	10.1	-----	100.0	77.9							
Population over 25,000	100.0	64.0	3.0	32.9	100.0	68.9	-----	8.7	22.4	-----	100.0	82.2							
Population under 25,000	100.0	62.7	4.6	32.7	100.0	67.9	-----	9.6	22.5	-----	100.0	78.5							
School districts.....	100.0	64.7	2.3	33.0	100.0	69.4	-----	8.3	22.3	-----	100.0	83.9							
Special districts.....	100.0	61.0	39.0	-----	100.0	77.3	-----	5.0	17.7	-----	100.0	92.4							
NEBRASKA.....																			
State.....	100.0	66.9	23.1	10.0	100.0	68.0	14.5	9.0	6.2	2.3	100.0	97.2							
Local.....	100.0	66.4	24.7	9.0	100.0	38.5	38.2	17.1	3.3	5.9	100.0	95.0							
Counties.....	100.0	67.2	22.2	10.7	100.0	85.9	(2)	4.1	9.9	.1	100.0	100.0							
Cities.....	100.0	48.7	44.8	6.5	100.0	96.8	.1	2.1	1.0	-----	100.0	94.9							
Population over 25,000	100.0	85.6	1.7	12.8	100.0	64.3	-----	6.1	29.2	.4	100.0	86.6							
Population under 25,000	100.0	85.5	1.0	13.4	100.0	57.1	-----	8.7	33.5	.7	100.0	77.3							
Townships.....	100.0	85.6	2.3	12.1	100.0	75.3	-----	2.2	22.5	-----	100.0	94.6							
School districts.....	100.0	96.5	1.2	2.2	100.0	87.5	-----	7.3	5.1	-----	100.0	70.6							
Special districts.....	100.0	80.1	7.8	12.1	100.0	89.8	-----	3.3	6.8	-----	100.0	84.2							
SPECIAL DISTRICTS.....																			
State.....	100.0	20.0	15.6	64.4	100.0	33.3	-----	32.4	34.3	-----	100.0	99.1							

See footnotes at end of table.

TABLE 17.—PERCENT DISTRIBUTION BY MAJOR CATEGORY OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.
(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE					GENERAL AND ENTERPRISE DEBT OUTSTANDING		
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
NEVADA.....	100.0	60.6	31.4	8.0	100.0	59.1	5.5	21.9	5.0	8.5	100.0	95.2
State.....	100.0	55.8	42.0	2.2	100.0	40.7	6.1	35.6	1.8	15.9	100.0	87.7
Local.....	100.0	66.2	18.9	14.9	100.0	80.4	4.8	6.1	8.8	-----	100.0	95.7
Counties.....	100.0	78.3	8.0	13.8	100.0	96.8	.1	2.1	1.0	-----	100.0	97.2
Cities.....	100.0	91.4	1.1	7.4	100.0	75.9	-----	12.5	11.6	-----	100.0	84.4
Population under 25,000	100.0	91.5	1.1	7.4	100.0	75.9	-----	12.5	11.6	-----	100.0	84.4
School districts.....	100.0	-----	82.5	17.5	100.0	82.7	-----	6.6	10.7	-----	100.0	100.0
Special districts.....	100.0	43.5	-----	56.5	100.0	66.8	-----	6.8	26.4	-----	100.0	98.7
NEW HAMPSHIRE.....	100.0	80.4	11.8	7.9	100.0	63.7	4.4	12.2	11.1	8.6	100.0	91.7
State.....	100.0	72.4	18.2	9.4	100.0	50.2	8.7	16.4	7.9	16.9	100.0	91.8
Local.....	100.0	87.5	6.0	6.5	100.0	77.7	(²)	7.8	14.5	-----	100.0	91.7
Counties.....	100.0	92.9	-----	7.1	100.0	85.5	.1	1.1	13.4	-----	100.0	95.7
Cities.....	100.0	89.9	3.9	6.2	100.0	70.1	-----	5.3	24.6	-----	100.0	93.1
Population over 25,000	100.0	94.2	(¹)	5.8	100.0	63.8	-----	7.4	28.9	-----	100.0	95.6
Population under 25,000	100.0	83.6	9.5	6.9	100.0	85.8	-----	.1	14.1	-----	100.0	88.2
Towns.....	100.0	85.9	9.6	4.5	100.0	76.4	-----	11.5	12.0	-----	100.0	88.1
School districts.....	100.0	85.3	8.2	6.5	100.0	89.7	-----	10.1	6.2	-----	100.0	100.0
Special districts.....	100.0	54.8	-----	45.2	100.0	78.5	-----	10.0	11.5	-----	100.0	82.8
NEW JERSEY.....	100.0	82.6	11.6	5.9	100.0	55.5	9.7	3.6	17.0	14.2	100.0	88.0
State.....	100.0	87.2	8.9	4.0	100.0	24.6	25.9	5.6	6.7	37.1	100.0	56.9
Local.....	100.0	80.0	13.1	6.9	100.0	73.2	.4	2.4	22.9	1.1	100.0	91.3
Counties.....	100.0	75.7	15.5	8.8	100.0	72.9	2.0	3.0	22.1	-----	100.0	87.1
Cities.....	100.0	85.0	8.9	6.1	100.0	73.1	-----	2.0	23.0	1.9	100.0	91.0
Population over 25,000	100.0	85.3	10.7	4.0	100.0	73.8	-----	1.8	21.9	2.4	100.0	89.7
Population under 25,000	100.0	84.1	3.1	12.8	100.0	70.8	-----	2.7	26.5	-----	100.0	95.2
Townships.....	100.0	90.8	4.1	5.2	100.0	70.3	-----	2.7	27.0	-----	100.0	98.5
School districts.....	100.0	68.1	23.9	8.0	100.0	74.8	-----	3.0	22.2	-----	100.0	90.7
Special districts.....	100.0	-----	-----	100.0	100.0	82.0	-----	18.0	-----	-----	100.0	94.3
NEW MEXICO.....	100.0	64.6	29.0	6.5	100.0	58.5	12.1	14.1	10.9	4.4	100.0	97.8
State.....	100.0	76.7	18.8	4.4	100.0	45.6	18.8	19.8	8.9	6.9	100.0	97.4
Local.....	100.0	44.9	45.3	9.8	100.0	81.7	-----	3.7	14.5	-----	100.0	98.1
Counties.....	100.0	65.6	26.6	7.7	100.0	85.8	-----	2.7	11.5	-----	100.0	96.0
Cities.....	100.0	70.0	13.8	16.2	100.0	67.3	-----	3.4	29.3	-----	100.0	98.5
Population over 25,000	100.0	89.7	5.9	4.4	100.0	60.0	-----	.4	39.6	-----	100.0	100.0
Population under 25,000	100.0	61.7	17.1	21.2	100.0	70.0	-----	4.5	25.5	-----	100.0	97.7
School districts.....	100.0	33.5	66.3	.2	100.0	87.3	-----	4.5	8.2	-----	100.0	92.3
Special districts.....	100.0	-----	-----	100.0	100.0	43.7	-----	-----	56.3	-----	100.0	99.9
NEW YORK.....	100.0	78.9	17.6	3.5	100.0	51.7	13.8	5.8	15.6	13.0	100.0	82.6
State.....	100.0	89.7	7.8	2.5	100.0	19.2	40.1	6.0	12.1	22.6	100.0	70.9
Local.....	100.0	72.8	23.1	4.1	100.0	68.9	(²)	5.6	17.4	8.1	100.0	84.4
Counties.....	100.0	65.1	29.4	5.5	100.0	71.2	(²)	6.3	22.4	-----	100.0	94.6
Cities.....	100.0	76.3	20.0	3.6	100.0	68.4	-----	5.6	14.9	11.1	100.0	81.1
Population over 25,000	100.0	76.1	20.4	3.4	100.0	68.0	-----	5.7	14.7	11.6	100.0	80.8
Population under 25,000	100.0	80.0	13.0	7.0	100.0	77.2	-----	3.3	19.5	-----	100.0	95.0
Towns.....	100.0	84.5	6.7	8.8	100.0	71.0	-----	6.2	22.8	-----	100.0	93.1
School districts.....	100.0	55.6	41.7	2.7	100.0	70.3	-----	4.7	25.0	-----	100.0	98.1
Special districts.....	100.0	55.6	4.0	40.4	100.0	40.4	-----	7.5	52.2	-----	100.0	98.8

NORTH CAROLINA.....	State.....	100.0	80.8	11.7	7.6	100.0	40.3	22.4	9.8	18.8	8.7	100.0	90.0
	Local.....	100.0	85.0	10.4	4.6	100.0	26.4	34.6	12.9	12.5	19.6	100.0	79.6
	Counties.....	100.0	72.0	14.3	13.7	100.0	64.4	1.2	4.5	29.9	.1	100.0	95.1
	Cities.....	100.0	72.0	19.4	8.6	100.0	64.4	1.9	4.4	29.3	-----	100.0	93.7
	Population over 25,000	100.0	72.1	6.0	21.8	100.0	64.7	-----	4.5	30.6	.2	100.0	96.4
	Population under 25,000	100.0	69.5	9.1	21.4	100.0	64.0	-----	5.7	29.9	.4	100.0	97.7
	Special districts.....	100.0	75.4	2.1	22.5	100.0	65.5	-----	3.2	31.4	-----	100.0	94.0
	Special districts.....	100.0	55.5	16.7	27.8	100.0	26.2	-----	14.8	59.0	-----	100.0	96.4
	State.....	100.0	73.1	20.0	6.9	100.0	50.5	8.0	24.3	13.2	4.0	100.0	82.2
	Local.....	100.0	73.1	21.1	5.7	100.0	46.8	20.1	15.2	7.9	10.0	100.0	87.2
NORTH DAKOTA.....	Counties.....	100.0	73.1	19.1	7.9	100.0	53.0	-----	30.3	16.7	-----	100.0	76.3
	Cities.....	100.0	72.7	20.0	7.3	100.0	59.4	-----	14.7	25.9	-----	100.0	80.1
	Population over 25,000	100.0	66.3	.3	39.5	100.0	68.0	-----	6.9	25.1	-----	100.0	83.4
	Population under 25,000	100.0	59.9	-----	40.1	100.0	61.5	-----	7.0	31.5	-----	100.0	69.2
	Townships.....	100.0	68.1	.3	31.6	100.0	69.8	-----	6.8	23.4	-----	100.0	86.8
	School districts.....	100.0	98.0	1.7	.3	100.0	90.9	-----	5.9	3.2	-----	100.0	66.4
	Special districts.....	100.0	72.1	24.5	3.4	100.0	45.7	-----	42.2	12.0	-----	100.0	66.5
	Special districts.....	100.0	86.3	-----	13.7	100.0	65.1	-----	17.2	17.2	-----	100.0	52.6
	State.....	100.0	69.0	22.8	8.3	100.0	53.8	19.7	6.1	9.0	11.5	100.0	83.9
	Local.....	100.0	84.1	11.6	4.3	100.0	29.4	40.6	7.1	.2	22.6	100.0	95.6
OHIO.....	Counties.....	100.0	54.6	32.4	12.0	100.0	76.5	.2	5.1	17.1	1.1	100.0	83.7
	Cities.....	100.0	41.4	43.0	16.6	100.0	76.8	.8	4.3	18.1	-----	100.0	90.6
	Population over 25,000	100.0	56.4	25.1	18.4	100.0	65.1	-----	5.6	26.3	3.0	100.0	87.6
	Population under 25,000	100.0	58.0	24.2	17.8	100.0	64.3	-----	5.8	26.3	3.7	100.0	87.3
	Townships.....	100.0	50.2	28.7	21.1	100.0	68.5	-----	4.8	26.6	-----	100.0	89.3
	School districts.....	100.0	53.5	43.4	3.1	100.0	87.2	-----	11.7	1.1	-----	100.0	88.8
	Special districts.....	100.0	62.5	35.9	1.6	100.0	90.3	-----	4.5	5.3	-----	100.0	93.2
	Special districts.....	100.0	25.1	14.8	60.1	100.0	36.6	-----	6.0	57.3	-----	100.0	27.1
	State.....	100.0	68.0	26.7	5.2	100.0	63.5	13.7	7.3	10.5	5.0	100.0	73.7
	Local.....	100.0	77.5	19.3	3.2	100.0	52.4	25.0	10.2	4.9	7.6	100.0	97.9
CALIFORNIA.....	Counties.....	100.0	53.7	37.9	8.3	100.0	76.9	-----	3.9	17.2	1.9	100.0	66.0
	Cities.....	100.0	56.6	38.6	4.9	100.0	77.8	-----	5.4	16.8	-----	100.0	55.1
	Population over 25,000	100.0	60.0	11.8	28.2	100.0	54.7	-----	6.7	30.7	7.8	100.0	75.4
	Population under 25,000	100.0	72.8	7.4	19.8	100.0	49.8	-----	10.6	23.4	16.2	100.0	82.1
	School districts.....	100.0	50.4	15.1	34.6	100.0	59.4	-----	3.0	37.6	-----	100.0	67.8
	Special districts.....	100.0	48.6	51.2	.3	100.0	88.0	-----	1.5	10.4	-----	100.0	58.8
	Special districts.....	100.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	100.0	100.0
	State.....	100.0	70.5	18.3	11.2	100.0	58.8	6.2	12.7	13.5	8.7	100.0	80.0
	Local.....	100.0	70.0	20.8	9.3	100.0	48.5	8.6	17.6	9.2	16.1	100.0	45.9
	Counties.....	100.0	71.0	15.5	13.5	100.0	69.2	3.7	7.8	18.0	1.3	100.0	89.9
OREGON.....	Cities.....	100.0	76.8	16.4	6.8	100.0	70.1	11.5	4.4	14.0	-----	100.0	90.7
	Population over 25,000	100.0	80.9	3.9	15.2	100.0	60.9	-----	12.4	21.7	4.9	100.0	89.4
	Population under 25,000	100.0	84.1	1.7	14.2	100.0	52.7	-----	18.2	21.7	7.4	100.0	84.5
	School districts.....	100.0	75.0	8.0	17.1	100.0	77.3	-----	1.0	21.7	-----	100.0	99.1
	Special districts.....	100.0	64.8	24.9	10.4	100.0	76.3	-----	5.7	18.0	-----	100.0	100.0
	Special districts.....	100.0	20.0	1.2	78.9	100.0	48.6	-----	25.5	26.0	-----	100.0	86.5
	State.....	100.0	80.0	14.0	5.9	100.0	54.8	9.5	8.3	14.2	13.2	100.0	76.4
	Local.....	100.0	81.5	11.9	6.6	100.0	41.1	18.6	11.7	4.8	23.8	100.0	58.1
	Counties.....	100.0	78.5	16.3	5.2	100.0	68.8	.1	4.8	23.9	2.3	100.0	80.7
	Cities.....	100.0	74.4	15.0	10.6	100.0	53.2	.7	4.3	41.8	-----	100.0	87.2
PENNSYLVANIA.....	Population over 25,000	100.0	86.5	4.9	8.6	100.0	63.6	-----	5.3	24.4	6.7	100.0	77.0
	Population under 25,000	100.0	88.0	5.1	6.9	100.0	64.0	-----	3.7	23.8	8.6	100.0	76.5
	Townships.....	100.0	80.6	4.2	15.2	100.0	62.1	-----	11.4	26.5	-----	100.0	81.8
	School districts.....	100.0	67.5	23.0	9.5	100.0	64.3	-----	12.0	23.7	-----	100.0	75.2
	Special districts.....	100.0	74.5	25.5	-----	100.0	79.5	-----	3.8	16.7	-----	100.0	92.8
	Special districts.....	100.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	100.0	64.0
	State.....	100.0	80.0	14.0	5.9	100.0	54.8	9.5	8.3	14.2	13.2	100.0	76.4
	Local.....	100.0	81.5	11.9	6.6	100.0	41.1	18.6	11.7	4.8	23.8	100.0	58.1
	Counties.....	100.0	78.5	16.3	5.2	100.0	68.8	.1	4.8	23.9	2.3	100.0	80.7
	Cities.....	100.0	74.4	15.0	10.6	100.0	53.2	.7	4.3	41.8	-----	100.0	87.2

See footnotes at end of table.

TABLE 17.—PERCENT DISTRIBUTION BY MAJOR CATEGORY OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE					GENERAL AND ENTERPRISE DEBT OUTSTANDING		
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
RHODE ISLAND.....	100.0	84.5	11.8	3.7	100.0	53.9	6.6	7.3	11.9	20.4	100.0	72.3
State.....	100.0	87.8	9.4	2.8	100.0	30.8	14.3	6.0	6.0	42.8	100.0	81.6
Local.....	100.0	81.2	14.1	4.5	100.0	73.4	-----	8.3	16.8	1.4	100.0	70.5
Cities.....	100.0	82.0	13.9	4.1	100.0	72.2	-----	8.7	17.2	1.9	100.0	71.5
Population over 25,000	100.0	82.0	13.9	4.1	100.0	72.2	-----	8.7	17.2	1.9	100.0	71.5
Towns.....	100.0	79.6	14.9	5.4	100.0	76.8	-----	7.3	15.8	-----	100.0	85.3
Special districts.....	100.0	76.1	2.2	21.7	100.0	48.9	-----	8.9	42.2	-----	100.0	29.5
SOUTH CAROLINA.....	100.0	69.6	24.3	6.0	100.0	49.4	16.1	12.2	16.5	5.8	100.0	89.7
State.....	100.0	81.5	14.0	4.5	100.0	32.8	28.9	18.1	9.8	10.4	100.0	97.2
Local.....	100.0	54.5	37.5	8.0	100.0	70.3	(2)	4.8	24.9	-----	100.0	84.2
Counties.....	100.0	49.6	40.8	9.6	100.0	56.0	(2)	6.2	37.7	-----	100.0	76.3
Cities.....	100.0	75.2	6.1	18.7	100.0	71.8	-----	2.3	25.9	-----	100.0	89.4
Population over 25,000	100.0	75.1	9.4	15.5	100.0	75.1	-----	2.9	21.9	-----	100.0	90.3
Population under 25,000	100.0	75.2	3.0	21.8	100.0	69.1	-----	1.9	29.1	-----	100.0	88.1
School districts.....	100.0	48.9	50.2	.8	100.0	81.8	-----	4.9	13.3	-----	100.0	69.8
Special districts.....	100.0	63.5	-----	36.5	100.0	46.5	-----	2.6	50.9	-----	100.0	92.6
SOUTH DAKOTA.....	100.0	71.7	16.1	10.2	100.0	66.3	4.6	13.7	14.0	1.4	100.0	87.4
State.....	100.0	66.6	25.5	7.8	100.0	54.4	10.6	19.0	12.8	3.2	100.0	91.2
Local.....	100.0	75.3	12.8	11.9	100.0	75.5	.1	9.6	14.8	-----	100.0	83.8
Counties.....	100.0	76.0	12.5	11.5	100.0	71.6	.2	5.2	23.1	-----	100.0	88.8
Cities.....	100.0	80.1	1.4	18.5	100.0	72.1	-----	12.4	15.6	-----	100.0	86.4
Population over 25,000	100.0	70.0	.5	29.6	100.0	52.4	-----	40.3	7.4	-----	100.0	91.4
Population under 25,000	100.0	82.8	1.6	15.5	100.0	79.2	-----	2.3	18.5	-----	100.0	85.5
Townships.....	100.0	90.3	9.4	.2	100.0	65.4	-----	30.2	4.4	-----	100.0	50.0
School districts.....	100.0	74.0	17.6	8.5	100.0	85.7	-----	4.1	10.2	-----	100.0	62.2
Special districts.....	100.0	15.1	-----	84.9	100.0	4.8	-----	88.6	6.6	-----	100.0	100.0
TENNESSEE.....	100.0	70.0	23.8	6.2	100.0	53.3	12.8	11.3	14.3	8.3	100.0	92.0
State.....	100.0	76.9	18.5	4.6	100.0	32.4	25.1	17.5	9.0	16.0	100.0	87.8
Local.....	100.0	62.7	29.4	7.8	100.0	73.7	.8	5.2	19.4	.8	100.0	93.5
Counties.....	100.0	57.1	36.3	6.7	100.0	77.6	1.4	5.1	15.9	-----	100.0	92.2
Cities.....	100.0	71.3	19.4	9.3	100.0	68.3	-----	5.3	24.5	1.9	100.0	93.5
Population over 25,000	100.0	72.0	20.2	7.7	100.0	68.3	-----	6.0	23.2	2.5	100.0	93.5
Population under 25,000	100.0	68.5	16.5	15.0	100.0	68.2	-----	2.6	29.3	-----	100.0	93.3
School districts.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Special districts.....	100.0	-----	-----	100.0	100.0	24.0	-----	27.9	48.1	-----	100.0	98.7
TEXAS.....	100.0	69.3	22.6	8.1	100.0	52.3	13.8	11.1	18.2	4.6	100.0	90.0
State.....	100.0	78.3	17.1	4.6	100.0	40.1	32.5	15.3	1.9	10.1	100.0	83.7
Local.....	100.0	61.3	27.4	11.2	100.0	61.3	(2)	7.9	30.2	.5	100.0	90.2
Counties.....	100.0	64.0	23.5	12.5	100.0	55.3	(2)	10.7	34.0	-----	100.0	90.8
Cities.....	100.0	77.3	7.3	15.4	100.0	58.1	-----	6.6	33.5	1.7	100.0	91.8
Population over 25,000	100.0	80.3	6.9	12.8	100.0	59.0	-----	7.2	31.3	2.5	100.0	92.2
Population under 25,000	100.0	71.2	8.1	20.7	100.0	56.2	-----	5.5	38.3	-----	100.0	91.0
School districts.....	100.0	48.7	48.1	3.2	100.0	70.4	-----	6.9	22.7	-----	100.0	94.1
Special districts.....	100.0	41.3	4.5	54.2	100.0	37.3	-----	5.5	57.2	-----	100.0	80.9

UTAH.....									
State.....	100.0	67.5	24.6	7.9	100.0	68.0	10.3	10.9	100.0
Local.....	100.0	66.8	25.5	7.7	100.0	56.2	17.7	14.1	100.0
Counties.....	100.0	68.5	23.2	8.2	100.0	84.0	.3	6.7	100.0
Cities.....	100.0	85.5	7.0	7.6	100.0	91.9	1.3	3.6	100.0
Population over 25,000	100.0	74.9	6.2	18.9	100.0	71.6	---	8.5	100.0
Population under 25,000	100.0	77.1	4.6	18.3	100.0	67.2	---	10.4	100.0
School districts.....	100.0	71.7	8.6	19.7	100.0	80.4	---	4.7	100.0
Special districts.....	100.0	58.3	40.8	.9	100.0	88.3	---	7.1	100.0
	100.0	---	---	100.0	100.0	24.0	---	1.7	100.0
VERMONT.....									
State.....	100.0	79.6	15.4	5.0	100.0	63.6	8.1	11.0	100.0
Local.....	100.0	78.3	14.5	3.2	100.0	49.7	15.5	14.9	100.0
Counties.....	100.0	81.1	11.7	7.2	100.0	79.0	---	6.8	100.0
Cities.....	100.0	88.0	6.0	6.0	100.0	73.8	---	---	100.0
Population over 25,000	100.0	83.5	4.1	12.4	100.0	85.8	---	1.2	100.0
Population under 25,000	100.0	80.6	.7	18.7	100.0	80.8	---	3.9	100.0
Towns.....	100.0	84.2	5.0	10.8	100.0	87.1	---	.5	100.0
School districts.....	100.0	80.7	16.5	2.8	100.0	73.9	---	10.9	100.0
Special districts.....	100.0	66.1	16.3	17.6	100.0	85.2	---	3.2	100.0
	100.0	85.5	---	14.5	100.0	87.7	---	3.5	100.0
VIRGINIA.....									
State.....	100.0	68.3	18.1	13.5	100.0	52.5	12.3	18.8	100.0
Local.....	100.0	72.2	11.8	16.0	100.0	35.6	22.4	27.7	100.0
Counties.....	100.0	62.7	27.4	9.9	100.0	73.1	---	7.9	100.0
Cities.....	100.0	50.5	41.9	7.6	100.0	78.8	---	9.0	100.0
Population over 25,000	100.0	72.6	15.6	11.8	100.0	68.9	---	7.1	100.0
Population under 25,000	100.0	73.7	15.3	11.0	100.0	68.6	---	7.4	100.0
School districts.....	100.0	68.3	16.6	15.1	100.0	70.4	---	5.6	100.0
Special districts.....	100.0	100.0	---	---	100.0	---	---	---	100.0
WASHINGTON.....									
State.....	100.0	63.6	25.7	9.8	100.0	61.1	10.0	6.4	100.0
Local.....	100.0	76.3	17.1	6.5	100.0	45.2	17.1	6.2	100.0
Counties.....	100.0	45.1	40.4	14.5	100.0	81.1	1.2	6.7	100.0
Cities.....	100.0	53.3	33.2	13.5	100.0	83.8	4.0	5.8	100.0
Population over 25,000	100.0	57.2	21.4	21.4	100.0	70.5	---	9.3	100.0
Population under 25,000	100.0	58.1	19.6	22.3	100.0	66.4	---	9.5	100.0
Townships.....	100.0	54.2	27.2	18.6	100.0	83.1	---	8.9	100.0
School districts.....	100.0	79.5	2.6	17.9	100.0	47.6	---	36.5	100.0
Special districts.....	100.0	32.9	59.7	7.3	100.0	87.2	---	5.7	100.0
	100.0	22.4	---	77.6	100.0	57.4	---	2.5	100.0
WEST VIRGINIA.....									
State.....	100.0	69.3	22.1	8.6	100.0	54.3	14.1	14.4	100.0
Local.....	100.0	77.3	13.2	9.5	100.0	36.2	21.9	19.6	100.0
Counties.....	100.0	55.5	37.5	7.0	100.0	86.7	(²)	5.3	100.0
Cities.....	100.0	65.8	22.9	11.3	100.0	87.0	(²)	1.7	100.0
Population over 25,000	100.0	68.5	7.1	24.5	100.0	75.1	---	10.7	100.0
Population under 25,000	100.0	70.9	7.3	21.9	100.0	66.0	---	18.4	100.0
School districts.....	100.0	65.8	6.8	27.4	100.0	85.0	---	2.4	100.0
Special districts.....	100.0	48.6	50.3	1.1	100.0	89.6	---	5.1	100.0
WISCONSIN.....									
State.....	100.0	65.5	24.7	9.8	100.0	57.3	21.7	7.7	100.0
Local.....	100.0	81.3	12.4	6.3	100.0	20.0	54.4	12.3	100.0
Counties.....	100.0	54.7	33.0	12.3	100.0	81.8	.2	4.7	100.0
Cities.....	100.0	47.2	37.3	15.5	100.0	81.4	.5	4.9	100.0
Population over 25,000	100.0	59.5	30.9	9.6	100.0	81.6	---	4.9	100.0
Population under 25,000	100.0	61.8	29.8	8.4	100.0	79.9	---	5.2	100.0
Towns.....	100.0	54.4	33.2	12.4	100.0	85.4	---	4.1	100.0
School districts.....	100.0	57.3	36.7	6.0	100.0	94.8	---	---	100.0
Special districts.....	100.0	57.2	30.0	12.8	100.0	88.3	---	6.7	100.0
	100.0	60.4	---	39.6	100.0	33.0	---	3.9	100.0

See footnotes at end of table.

TABLE 17.—PERCENT DISTRIBUTION BY MAJOR CATEGORY OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
WYOMING.....	100.0	55.7	34.1	10.2	100.0	54.0	19.0	14.3	8.7	4.0	100.0	91.9
State.....	100.0	65.2	29.0	5.8	100.0	35.3	22.5	29.5	3.3	9.3	100.0	100.0
Local.....	100.0	48.4	38.1	13.6	100.0	68.0	16.3	2.9	12.8	-----	100.0	90.1
Counties.....	100.0	45.3	47.7	7.0	100.0	60.7	36.3	.9	2.1	-----	100.0	80.0
Cities.....	100.0	60.5	1.0	38.5	100.0	61.7	-----	-----	38.3	-----	100.0	95.3
Population under 25,000	100.0	60.5	1.0	38.5	100.0	61.7	-----	-----	38.3	-----	100.0	95.3
School districts.....	100.0	50.0	45.1	5.0	100.0	81.1	-----	5.1	13.8	-----	100.0	86.4
Special districts.....	100.0	3.8	6.6	89.6	100.0	50.4	-----	19.0	30.7	-----	100.0	51.4

¹Not available.²Less than 1/20 of 1 percent.

TABLE 18.—PERCENT DISTRIBUTION BY TYPE OF GOVERNMENT OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
States.....	46.5	51.5	31.5	36.2	44.9	25.9	98.8	59.4	26.1	85.8	17.2	16.3
Local.....	53.5	48.5	68.5	63.8	55.1	74.1	1.2	40.6	73.9	14.2	82.8	83.7
Counties.....	12.4	9.7	21.4	16.4	12.4	17.2	1.2	8.2	16.7	(²)	10.3	10.8
Cities.....	23.8	24.1	19.8	31.8	24.8	31.8	-----	17.7	34.9	14.2	48.6	48.4
Population over 25,000	19.8	20.2	17.6	21.8	21.5	26.6	-----	14.8	28.2	14.2	42.8	42.1
Population under 25,000	4.0	3.9	2.2	10.0	3.9	5.2	-----	2.8	6.7	(²)	5.8	6.3
Townships and towns....	2.8	2.9	2.9	1.9	2.8	4.1	-----	2.6	3.0	(²)	1.4	1.4
School districts.....	13.7	11.2	25.1	8.1	14.1	20.7	-----	10.6	14.8	(²)	10.0	10.7
Special districts.....	1.1	.9	.2	5.9	1.2	.9	-----	1.5	4.5	(²)	12.8	12.8
Alabama.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	53.6	71.1	23.4	45.6	51.5	28.6	98.8	75.6	25.2	98.8	33.4	33.5
Local.....	46.4	28.9	76.6	54.4	48.5	71.4	1.2	24.4	74.8	1.2	66.6	66.5
Counties.....	16.3	10.2	27.4	16.7	16.4	22.9	-----	6.9	30.8	-----	18.0	18.3
Cities.....	13.4	14.3	6.9	29.4	14.0	17.5	-----	6.9	34.9	1.2	35.7	36.0
Population over 25,000	9.1	9.7	5.2	18.6	9.6	12.3	-----	4.0	23.1	1.2	25.6	26.3
Population under 25,000	4.3	4.6	1.7	10.8	4.4	5.2	-----	2.9	11.8	-----	10.0	9.6
School districts.....	16.7	4.3	42.3	8.3	18.1	30.9	-----	10.7	9.1	-----	4.7	5.0
Special districts.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	8.2	7.3
ARIZONA.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	57.7	72.8	36.4	23.1	57.5	43.9	100.0	69.5	4.7	100.0	8.9	9.5
Local.....	42.3	27.2	63.6	76.9	42.5	56.1	-----	30.5	95.3	-----	91.1	90.5
Counties.....	11.7	4.7	24.7	16.6	12.0	16.4	-----	6.3	26.8	-----	22.2	21.0
Cities.....	7.5	9.5	.9	15.9	7.3	10.6	-----	3.8	12.4	-----	40.6	43.8
Population over 25,000	5.2	6.2	.8	13.3	5.3	7.5	-----	3.8	8.4	-----	30.0	32.7
Population under 25,000	2.2	3.3	(³)	2.6	2.1	3.1	-----	.1	4.0	-----	10.6	11.1
School districts.....	20.1	12.5	40.6	3.6	19.3	27.7	-----	13.6	30.1	-----	19.2	18.9
Special districts.....	4.0	.8	-----	41.8	4.9	3.3	-----	6.8	26.0	-----	9.1	6.7
ARKANSAS.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	64.1	75.9	43.9	25.9	60.2	47.9	100.0	66.7	51.9	100.0	77.2	77.9
Local.....	35.9	24.1	56.1	74.1	39.8	52.1	(³)	33.3	48.1	-----	22.8	22.1
Counties.....	7.3	6.4	9.1	9.4	8.0	12.9	(³)	6.8	3.2	-----	2.3	2.3
Cities.....	4.6	4.6	.9	11.6	5.6	7.8	-----	2.4	6.4	-----	7.8	7.4
Population over 25,000	1.9	2.0	.2	4.3	2.4	3.2	-----	1.1	3.0	-----	5.4	5.0
Population under 25,000	2.8	2.6	.8	7.3	3.3	4.7	-----	1.2	3.4	-----	2.4	2.4
School districts.....	18.3	13.1	43.8	3.9	19.8	30.0	-----	23.0	11.8	-----	10.8	11.3
Special districts.....	5.7	-----	2.2	49.2	6.3	1.4	-----	1.2	26.8	-----	1.9	1.1
CALIFORNIA.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	46.9	56.8	25.1	21.0	47.7	16.5	100.0	44.0	62.0	90.7	16.2	11.9
Local.....	53.1	43.2	74.9	79.0	52.3	83.5	-----	56.0	38.0	9.3	83.8	88.1
Counties.....	18.3	14.0	32.2	14.7	17.7	32.0	-----	10.8	5.8	-----	4.7	4.7
Cities.....	15.5	14.8	10.7	38.0	15.4	22.6	-----	21.0	11.0	-----	35.2	37.9
Population over 25,000	12.5	12.4	9.3	25.1	12.6	18.4	-----	16.3	8.7	9.3	32.8	35.2
Population under 25,000	3.0	2.5	1.4	12.9	2.7	4.2	-----	4.6	2.3	-----	2.4	2.7

See footnotes at end of table.

TABLE 18.—PERCENT DISTRIBUTION BY TYPE OF GOVERNMENT OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
CALIFORNIA—Con.												
School districts.....	17.7	13.3	31.8	13.6	17.5	27.2	-----	21.6	16.6	-----	11.8	19.1
Special districts.....	1.7	1.1	.2	12.7	1.7	1.7	-----	2.6	4.6	-----	32.1	32.5
COLORADO												
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	43.6	52.4	30.6	33.3	45.0	19.3	99.9	71.9	46.4	92.1	17.0	18.0
Counties.....	56.4	47.6	69.4	66.7	55.0	80.7	.1	28.1	53.6	7.9	83.0	82.0
Cities.....	22.5	11.2	39.8	33.1	21.2	33.9	.1	3.5	2.9	-----	.9	.9
Population over 25,000	15.1	14.0	14.9	25.1	16.3	22.5	-----	10.1	23.2	7.9	34.0	32.8
Population under 25,000	12.5	10.7	14.7	16.8	13.3	19.0	-----	9.0	11.8	7.9	24.8	25.2
School districts.....	2.6	3.4	.2	8.3	3.0	3.5	-----	1.0	11.4	-----	9.2	7.6
Special districts.....	17.4	20.9	14.7	-----	16.1	23.8	-----	13.8	11.5	-----	15.1	15.2
	1.4	1.4	(³)	8.4	1.4	.5	-----	.7	16.2	-----	33.7	33.7
CONNECTICUT.....												
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	49.4	48.3	57.8	50.4	47.3	33.5	100.0	83.0	18.0	96.4	17.0	19.5
Counties.....	50.6	51.7	42.2	49.6	52.7	66.5	-----	17.0	82.0	3.6	83.0	80.5
Cities.....	1.2	.7	4.9	2.2	1.3	1.8	-----	.1	1.2	-----	1.2	.6
Population over 25,000	30.7	32.6	16.2	29.7	31.8	39.2	-----	12.5	51.8	3.6	52.0	56.1
Population under 25,000	26.6	28.2	13.5	28.3	27.6	33.3	-----	12.1	47.6	3.6	48.4	52.0
Towns.....	4.1	4.4	2.8	1.4	4.2	5.9	-----	.4	4.2	-----	3.7	4.1
School districts.....	17.2	17.8	17.6	6.5	18.1	23.8	-----	3.8	25.6	-----	5.5	5.9
Special districts.....	.6	.3	3.5	.5	.8	.9	-----	.2	1.7	-----	1.1	1.2
	.8	.3	(³)	10.7	.8	.9	-----	.3	1.8	-----	23.1	16.7
DELAWARE												
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	67.9	74.0	48.5	47.7	68.3	48.2	100.0	91.1	19.9	94.6	20.3	22.0
Counties.....	32.1	26.0	51.5	52.3	31.7	51.8	-----	8.9	80.1	5.4	79.7	78.0
Cities.....	10.1	8.1	14.0	22.4	11.3	18.3	-----	.3	40.0	-----	21.6	23.8
Population over 25,000	21.3	16.9	37.6	29.2	19.3	32.3	-----	7.3	36.1	5.4	47.3	46.3
Population under 25,000	19.2	15.0	37.6	21.0	16.5	28.5	-----	5.1	23.1	5.4	40.4	38.9
School districts.....	2.1	1.9	-----	8.3	2.9	3.8	-----	2.1	13.0	-----	6.9	7.4
Special districts.....	.8	.9	-----	.7	1.0	1.2	-----	1.3	4.0	-----	7.1	7.9
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	3.6	-----
DIST. OF COLUMBIA												
Local.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
City with population over 25,000.....	100.0	100.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Special districts.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
FLORIDA												
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	45.0	55.3	30.1	12.8	43.7	35.4	98.4	62.7	-----	92.5	-----	-----
Counties.....	55.0	44.7	69.9	87.2	56.3	64.6	1.6	37.3	100.0	7.5	100.0	100.0
Cities.....	16.7	10.0	31.4	29.4	17.3	17.9	1.6	6.1	39.4	-----	28.9	27.3
Population over 25,000	20.9	22.0	1.5	48.0	21.0	24.9	-----	13.3	34.5	7.5	49.9	51.8
Population under 25,000	12.7	13.3	1.0	29.6	12.9	16.0	-----	8.9	17.8	7.5	26.5	27.7
School districts.....	8.2	8.7	.5	18.5	8.1	8.9	-----	4.4	16.7	-----	23.4	24.1
Special districts.....	15.7	11.9	37.0	1.0	16.6	21.0	-----	17.4	20.9	-----	12.0	11.8
	1.6	.8	-----	8.8	1.4	.8	-----	.6	5.2	-----	9.1	9.2

[illegible]

See footnotes at end of table.

TABLE 18.—PERCENT DISTRIBUTION BY TYPE OF GOVERNMENT OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE			GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING		
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
KENTUCKY.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	58.2	61.2	50.9	42.3	56.7	41.5	100.0	81.0	26.9	99.2	6.8	7.4
Local.....	41.8	38.8	49.2	57.7	43.3	58.5	100.0	19.0	73.1	.8	93.2	92.6
Counties.....	8.1	9.9	2.4	2.6	8.3	10.1	-----	4.8	19.3	-----	17.9	19.1
Cities.....	17.2	17.3	5.0	50.2	17.5	22.2	-----	7.0	39.6	.8	50.8	48.2
Population over 25,000	13.7	13.8	4.7	36.9	14.0	17.6	-----	6.1	31.6	.8	44.6	41.4
Population under 25,000	3.5	3.5	.4	13.3	3.5	4.6	-----	.9	7.9	-----	6.3	6.7
School districts.....	16.4	11.7	41.7	4.6	17.4	26.2	-----	7.3	14.2	-----	11.6	12.6
Special districts.....	(³)	-----	-----	.4	(³)	(³)	-----	-----	.1	-----	14.7	14.9
LOUISIANA.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	58.9	66.3	39.1	40.0	61.0	46.7	100.0	66.2	48.0	97.2	48.1	49.1
Local.....	41.1	33.9	60.9	60.0	39.0	53.3	100.0	33.8	52.0	2.9	51.9	50.9
Parishes.....	7.8	5.9	9.4	22.5	7.4	10.4	-----	2.4	12.0	-----	8.8	7.6
Cities.....	13.9	15.3	4.8	23.5	13.3	17.0	-----	7.8	23.1	2.9	20.0	19.9
Population over 25,000	11.7	13.1	4.4	17.4	11.3	14.5	-----	6.5	19.1	2.9	16.4	16.5
Population under 25,000	2.1	2.2	.4	6.1	2.0	2.5	-----	1.3	4.0	-----	3.7	3.4
School districts.....	15.8	8.7	46.2	4.2	14.1	24.8	-----	9.2	4.2	-----	7.4	7.6
Special districts.....	3.7	3.9	.6	9.9	4.1	1.2	-----	14.4	12.7	-----	15.6	15.9
MAINE.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	53.9	48.9	71.2	75.8	56.6	39.7	100.0	88.0	55.4	100.0	37.9	44.2
Local.....	46.1	51.1	28.8	24.2	43.4	60.3	-----	12.0	44.6	-----	62.1	55.8
Counties.....	2.5	2.4	1.7	4.2	2.3	3.0	-----	.5	4.7	-----	1.9	1.7
Cities.....	20.9	23.6	9.5	11.5	20.6	28.3	-----	10.2	19.7	-----	23.6	20.9
Population over 25,000	9.2	10.4	3.8	5.4	8.7	12.2	-----	.8	10.1	-----	13.1	11.9
Population under 25,000	11.7	13.2	5.7	6.1	11.9	16.1	-----	9.3	9.6	-----	10.5	9.0
Townships and towns.....	22.7	25.1	17.6	8.3	20.3	29.0	-----	1.2	19.6	-----	10.8	10.7
Special districts.....	.1	.1	-----	.2	.1	(³)	-----	.1	.7	-----	25.7	22.5
MARYLAND.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	47.5	51.9	26.9	56.3	45.5	23.8	100.0	60.2	32.9	88.7	16.2	19.2
Local.....	52.5	47.8	73.1	43.7	54.5	76.2	99.8	39.8	67.1	11.3	83.8	80.8
Counties.....	17.4	13.9	33.5	11.2	17.9	26.7	.2	16.1	15.9	-----	13.6	15.8
Cities.....	34.2	33.7	39.5	23.8	35.0	48.7	-----	15.6	48.4	11.3	56.5	57.2
Population over 25,000	32.4	31.9	38.5	19.9	23.3	46.3	-----	15.1	45.4	11.3	54.4	54.6
Population under 25,000	1.8	1.8	1.1	3.8	1.7	2.4	-----	.6	3.0	-----	2.2	2.5
Special districts.....	.9	.5	.1	8.7	1.6	.8	-----	8.1	2.8	-----	13.7	7.8
MASSACHUSETTS.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	39.6	42.2	23.0	60.2	38.7	15.6	100.0	38.0	29.5	92.9	20.6	19.2
Local.....	60.4	57.8	77.0	39.8	61.3	84.4	.3	62.0	70.5	7.1	79.4	80.8
Counties.....	1.9	1.8	.5	6.4	1.9	2.9	.3	2.0	1.0	-----	.7	.5
Cities.....	41.1	39.8	52.0	22.5	41.9	57.0	-----	27.8	54.5	7.1	52.6	53.9
Population over 25,000	38.6	37.4	49.2	20.3	39.6	53.6	-----	27.2	52.2	7.1	51.1	52.2
Population under 25,000	2.4	2.4	2.8	2.2	2.3	3.4	-----	.5	2.3	-----	1.5	1.8
Towns.....	17.4	16.0	24.4	10.8	17.3	24.4	-----	32.0	14.7	-----	7.1	7.6
Special districts.....	.1	.1	.1	.2	.1	.1	-----	.2	.3	-----	19.0	18.8

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See footnotes at end of table.

TABLE 18.—PERCENT DISTRIBUTION BY TYPE OF GOVERNMENT OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt services	Contributions to trust funds and to enterprises	Gross	Net long-term
NEVADA.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	54.0	49.8	72.3	14.5	53.6	36.9	59.4	87.1	18.9	100.0	6.2	5.7
Local.....	46.0	50.2	27.7	85.5	46.4	63.1	40.6	12.9	81.1	100.0	93.8	94.3
Counties.....	29.8	38.5	7.6	51.3	29.9	43.7	40.6	3.3	23.0	---	18.4	17.8
Cities.....	7.0	10.6	.3	6.5	7.6	9.7	---	4.3	17.4	---	13.0	11.5
Population under 25,000	7.0	10.6	.3	6.5	7.6	9.7	---	4.3	17.4	---	13.0	11.5
School districts.....	15.5	---	40.7	33.9	16.1	22.6	---	4.8	34.4	---	16.2	17.0
Special districts.....	1.6	1.1	---	11.1	1.2	1.4	---	.4	6.3	---	46.2	47.9
NEW HAMPSHIRE.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	47.2	42.5	73.1	56.3	51.1	40.3	99.9	68.7	36.2	100.0	46.3	46.3
Local.....	52.8	57.5	26.9	43.7	48.9	59.7	.1	31.3	63.8	100.0	53.7	53.7
Counties.....	7.0	8.1	---	6.3	7.4	9.9	.1	.6	8.9	---	6.5	6.7
Cities.....	17.5	19.5	5.8	13.8	14.1	15.5	---	6.1	31.2	---	20.6	20.9
Population over 25,000	10.4	12.1	(³)	7.6	10.0	---	---	6.0	26.0	---	13.8	14.4
Population under 25,000	7.1	7.4	---	6.2	4.1	5.5	---	(³)	5.2	---	6.8	6.5
Towns.....	17.4	18.6	14.2	10.0	15.0	18.0	---	14.2	16.3	---	15.7	15.1
School districts.....	9.9	10.6	6.9	8.2	11.5	15.1	---	9.5	6.4	---	5.8	6.3
Special districts.....	1.0	.6	---	5.5	.9	1.2	---	.8	1.0	---	5.1	4.6
NEW JERSEY.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	36.1	38.1	27.7	24.5	36.4	16.1	97.6	57.0	14.4	100.0	9.6	6.2
Local.....	63.9	61.9	72.3	75.5	63.6	83.9	2.4	43.0	85.6	95.3	90.4	93.8
Counties.....	11.3	10.4	15.2	16.8	11.4	14.9	2.4	9.5	14.7	---	10.8	10.7
Cities.....	35.0	36.0	26.9	36.3	36.0	47.3	---	20.3	48.6	4.7	48.1	49.8
Population over 25,000	26.5	27.4	24.6	17.9	27.4	36.4	---	13.8	35.2	4.7	36.4	37.2
Population under 25,000	8.5	8.6	2.3	18.4	8.6	10.9	---	6.4	13.4	---	11.7	12.6
Townships.....	3.6	4.0	1.3	3.2	3.7	4.6	---	2.8	5.8	---	4.3	4.8
School districts.....	14.0	11.5	28.9	19.0	12.6	17.0	---	10.4	16.5	---	13.5	14.0
Special districts.....	(³)	---	---	.1	(³)	(³)	---	(³)	---	---	15.3	16.4
NEW MEXICO.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	61.6	73.3	39.9	41.8	64.2	50.0	100.0	90.5	52.4	100.0	44.4	44.2
Local.....	38.4	26.7	60.1	58.2	35.8	50.0	---	9.5	47.6	---	55.6	55.8
Counties.....	9.8	10.0	9.0	11.8	7.0	10.3	---	1.3	7.4	---	5.4	5.3
Cities.....	5.3	5.7	2.5	13.2	4.8	5.5	---	1.2	12.9	---	13.6	13.7
Population over 25,000	1.6	2.2	.3	1.1	1.3	1.4	---	(³)	4.8	---	4.6	4.7
Population under 25,000	3.7	3.5	2.2	12.1	3.5	4.2	---	1.1	8.1	---	9.1	9.1
School districts.....	21.2	11.0	48.6	.6	21.9	32.6	---	7.0	16.5	---	8.1	7.7
Special districts.....	2.1	---	---	32.6	2.1	1.6	---	---	10.8	---	28.5	29.1
NEW YORK.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	35.9	40.8	15.9	25.3	34.5	12.8	100.0	36.2	26.8	100.0	13.7	11.7
Local.....	64.1	59.2	84.1	74.7	65.5	87.2	(³)	63.8	73.2	59.6	86.4	88.3
Counties.....	7.0	5.8	11.6	10.9	6.3	8.7	(³)	7.0	9.1	---	4.9	5.6
Cities.....	46.2	44.7	52.4	47.7	47.8	63.3	---	46.6	45.7	---	68.4	67.2
Population over 25,000	43.5	42.0	50.5	42.4	45.5	59.8	---	45.3	42.8	40.4	66.7	65.3
Population under 25,000	2.7	2.7	2.0	5.3	2.4	3.5	---	1.3	3.0	---	1.7	2.0
Towns.....	2.7	2.8	1.0	6.6	2.5	3.4	---	2.7	3.6	---	1.2	1.4
School districts.....	8.0	5.7	19.0	6.1	8.5	11.6	---	7.8	13.7	---	4.6	5.5
Special districts.....	.4	.3	.1	4.3	.3	.3	---	.4	1.1	---	7.3	8.7

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See footnotes at end of table.

TABLE 18.—PERCENT DISTRIBUTION BY TYPE OF GOVERNMENT OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprise	Gross	Net long-term
RHODE ISLAND.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	48.2	50.1	38.1	36.8	45.9	26.2	100.0	37.8	23.3	96.3	16.0	18.1
Local.....	51.8	49.9	61.9	63.2	54.1	73.8	100.0	62.2	76.7	3.7	84.0	81.9
Cities.....	37.9	36.8	44.4	42.5	39.6	53.1	---	47.5	57.2	3.7	65.9	65.2
Population over 25,000	37.9	36.8	44.4	42.5	39.6	53.1	---	47.5	57.2	3.7	65.9	65.2
Towns.....	13.8	13.0	17.4	20.4	14.5	20.7	---	14.7	19.3	---	12.1	14.3
Special districts.....	.1	.1	(³)	.4	.1	.1	---	.1	.2	---	6.0	2.5
SOUTH CAROLINA.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	55.9	65.5	32.1	41.7	55.6	36.9	100.0	82.4	33.0	100.0	42.3	45.9
Local.....	44.1	34.5	67.9	58.3	44.4	63.1	(¹)	17.6	67.0	---	57.7	54.1
Counties.....	16.1	11.5	27.0	25.8	15.8	17.9	(¹)	8.1	36.2	---	15.8	13.5
Cities.....	8.8	9.5	2.2	27.3	8.9	13.0	---	1.7	14.0	---	17.2	17.2
Population over 25,000	4.2	4.6	1.6	10.9	4.0	6.0	---	.9	5.3	---	9.8	9.9
Population under 25,000	4.5	4.9	.6	16.4	5.0	6.9	---	.8	8.8	---	7.5	7.3
School districts.....	18.7	13.2	38.7	2.6	19.2	31.8	---	7.7	15.5	---	7.5	5.8
Special districts.....	.4	.4	---	2.7	.4	.4	---	.1	1.2	---	17.1	17.7
SOUTH DAKOTA.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	42.0	39.1	59.1	32.3	43.4	35.6	100.0	60.1	39.9	100.0	48.3	50.4
Local.....	58.0	60.9	40.9	67.7	56.6	64.4	.7	39.9	60.1	---	51.7	49.6
Counties.....	19.9	21.1	13.6	22.4	17.9	19.4	.7	6.8	29.6	---	24.3	24.7
Cities.....	8.6	9.6	.7	15.7	9.6	10.4	---	8.6	10.6	---	8.8	8.7
Population over 25,000	1.8	1.8	(³)	5.3	2.5	2.0	---	7.5	1.3	---	1.4	1.4
Population under 25,000	6.8	7.8	.6	10.3	7.0	8.4	---	1.2	9.3	---	7.5	7.3
Townships.....	2.4	3.0	1.2	.1	2.3	2.3	---	5.1	.7	---	.1	.1
School districts.....	26.2	27.0	25.3	21.8	25.0	32.3	---	7.5	18.3	---	11.6	8.3
Special districts.....	.9	.2	---	7.8	1.8	.1	---	11.9	.9	---	6.8	7.8
TENNESSEE.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	51.2	56.3	39.7	38.3	49.4	30.1	100.0	76.6	31.2	100.0	25.9	24.8
Local.....	48.8	43.7	60.3	61.7	50.6	69.9	96.7	23.4	68.8	95.2	74.1	75.2
Counties.....	29.1	23.7	44.3	31.2	29.9	43.5	3.3	13.6	33.3	---	24.6	24.6
Cities.....	19.6	20.0	16.0	29.5	20.6	26.4	---	9.6	35.3	4.8	43.8	44.5
Population over 25,000	15.3	15.7	13.0	19.0	16.1	20.7	---	8.6	26.2	4.8	34.7	35.3
Population under 25,000	4.4	4.3	3.0	10.5	4.4	5.7	---	1.0	9.1	---	9.1	9.2
School districts.....	---	---	---	---	---	---	---	---	---	---	---	---
Special districts.....	.1	---	---	1.0	.1	(³)	---	.2	.2	---	5.7	6.2
TEXAS.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	46.9	53.0	35.5	26.7	42.6	32.7	100.0	58.9	4.6	100.0	2.9	2.7
Local.....	53.1	47.0	64.5	73.3	57.4	67.3	100.0	41.1	95.4	93.8	97.1	97.3
Counties.....	15.8	14.6	16.4	24.4	17.5	18.4	(³)	16.8	32.7	---	29.9	30.2
Cities.....	15.5	17.3	5.0	29.3	16.4	18.2	---	9.8	30.2	6.2	35.8	36.5
Population over 25,000	10.4	12.1	3.2	16.4	11.3	12.7	---	7.3	19.4	6.2	25.0	25.6
Population under 25,000	5.0	5.2	1.8	12.8	5.1	5.5	---	2.5	10.7	---	10.8	10.9
School districts.....	20.1	14.1	42.7	7.9	21.9	29.5	---	13.7	27.3	---	16.5	17.2
Special districts.....	1.8	1.1	.4	11.9	1.7	1.2	---	.8	5.3	---	14.8	13.3

UTAH.....										
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	59.8	57.4	47.4	47.4	98.8	74.0	12.6	7.4	100.0	8.5
Counties.....	40.3	42.6	52.6	52.6	1.2	26.0	87.4	92.6	100.0	91.5
Cities.....	9.2	9.6	12.9	12.9	1.2	9.0	7.0	5.7	-----	2.1
Population over 25,000	11.0	11.6	12.2	12.2	-----	9.0	52.1	44.6	-----	43.3
Population under 25,000	6.6	7.7	7.6	7.6	-----	7.4	39.0	28.8	-----	26.7
School districts.....	4.4	3.9	4.6	4.6	-----	1.7	13.0	15.8	-----	16.6
Special districts.....	19.6	21.0	27.3	27.3	-----	13.7	21.6	26.4	-----	27.9
	.4	.4	.1	.1	-----	.1	6.8	15.8	-----	18.1
VERMONT.....										
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	55.5	52.5	41.0	41.0	100.0	70.8	39.2	37.1	100.0	41.7
Counties.....	44.5	47.5	59.0	59.0	-----	29.2	60.8	62.9	-----	58.3
Cities.....	.2	.2	.2	.2	-----	-----	.5	.7	-----	.8
Population over 25,000	16.9	18.0	24.3	24.3	-----	2.0	21.0	28.6	-----	28.5
Population under 25,000	3.4	3.7	4.6	4.6	-----	1.3	5.1	10.8	-----	11.6
Towns.....	13.5	14.4	19.7	19.7	-----	.7	15.9	17.8	-----	17.0
School districts.....	25.2	26.9	31.3	31.3	-----	26.5	36.9	25.3	-----	21.2
Special districts.....	2.1	2.2	2.9	2.9	-----	.6	2.3	2.8	-----	2.0
	.2	.2	.3	.3	-----	.1	.1	5.5	-----	5.8
VIRGINIA.....										
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	59.3	54.9	37.3	37.3	100.0	81.0	11.6	12.9	100.0	12.8
Counties.....	40.7	45.1	62.7	62.7	-----	19.0	88.4	87.1	-----	87.2
Cities.....	18.3	19.3	29.0	29.0	-----	9.3	25.2	14.0	-----	15.7
Population over 25,000	22.3	25.7	33.7	33.7	-----	9.7	63.3	68.1	-----	69.5
Population under 25,000	17.8	20.7	27.1	27.1	-----	8.2	50.4	59.1	-----	58.1
Special districts.....	4.6	5.0	6.7	6.7	-----	1.5	1.0	9.0	-----	11.4
	(³)	(³)	(³)	(³)	-----	-----	-----	5.0	-----	2.0
WASHINGTON.....										
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	59.0	55.5	41.0	41.0	100.0	53.7	17.0	8.8	100.0	6.9
Counties.....	41.0	44.5	59.0	59.0	-----	46.3	83.0	91.2	-----	93.1
Cities.....	11.1	13.1	18.0	18.0	-----	11.9	15.8	6.4	-----	7.1
Population over 25,000	8.8	9.0	9.8	9.8	-----	17.3	35.7	59.5	-----	62.0
Population under 25,000	2.8	2.9	4.0	4.0	-----	13.2	31.2	53.6	-----	55.5
Townships.....	(³)	.1	.1	.1	-----	.5	.3	5.9	-----	6.4
School districts.....	17.4	18.4	26.3	26.3	-----	16.3	24.6	7.6	(³)	8.6
Special districts.....	.9	.9	.8	.8	-----	.3	6.6	17.6	-----	15.4
WEST VIRGINIA.....										
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	63.3	64.1	42.7	42.7	100.0	86.9	68.4	58.4	100.0	57.4
Counties.....	36.7	35.9	57.3	57.3	(³)	13.1	31.6	41.6	-----	42.6
Cities.....	8.3	8.3	13.3	13.3	(³)	1.0	10.2	17.2	-----	17.6
Population over 25,000	5.6	5.8	8.0	8.0	-----	4.3	9.0	10.7	-----	10.5
Population under 25,000	3.0	3.0	3.7	3.7	-----	3.9	5.2	6.7	-----	6.6
School districts.....	2.7	2.8	4.4	4.4	-----	.5	3.8	4.0	-----	3.9
Special districts.....	22.8	21.8	36.0	36.0	-----	7.8	12.5	8.5	-----	9.0
	-----	-----	-----	-----	-----	-----	-----	5.2	-----	5.4
WISCONSIN.....										
State.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Local.....	40.6	39.7	13.8	13.8	100.0	63.3	2.0	4.2	100.0	4.9
Counties.....	59.4	60.3	86.2	86.2	.5	36.7	98.0	95.8	-----	95.1
Cities.....	22.0	22.6	32.1	32.1	.5	14.3	40.1	31.4	-----	32.3
Population over 25,000	26.5	25.6	36.5	36.5	-----	16.2	37.0	45.6	-----	43.5
Population under 25,000	18.3	17.8	24.8	24.8	-----	12.0	26.0	33.9	-----	30.0
Towns.....	8.2	7.8	11.7	11.7	-----	4.2	11.0	11.7	-----	13.5
School districts.....	5.5	5.6	9.3	9.3	-----	3.9	3.9	2.7	-----	2.0
Special districts.....	5.1	6.2	9.6	9.6	-----	5.4	4.1	5.2	-----	5.3
	1.5	1.5	.9	.9	-----	.8	12.9	11.9	-----	13.1

See footnotes at end of table.

TABLE 18.—PERCENT DISTRIBUTION BY TYPE OF GOVERNMENT OF SUMMARY REVENUE, EXPENDITURE, AND DEBT DATA OF STATE AND LOCAL GOVERNMENTS: 1942—Con.

(For absolute amounts, see table 3)

STATE AREA AND TYPE OF GOVERNMENT	GENERAL REVENUE				GENERAL EXPENDITURE						GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total	Taxes	Aid received from other governments	Earnings and miscellaneous	Total	Operation	Aid paid to other governments	Capital outlay	Debt service	Contributions to trust funds and to enterprises	Gross	Net long-term
WYOMING.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State.....	43.4	50.8	36.9	24.8	43.0	28.1	51.1	88.6	16.2	100.0	17.9	19.5
Local.....	56.6	49.2	63.1	75.2	57.0	71.9	48.9	11.4	83.8	—	82.1	80.5
Counties.....	26.8	21.8	37.5	18.3	25.6	28.8	48.9	1.7	6.3	—	5.4	4.7
Cities.....	9.4	10.2	.3	35.5	8.8	10.0	—	—	38.4	—	46.9	48.6
Population under 25,000	9.4	10.2	.3	35.5	8.8	10.0	—	—	38.4	—	46.9	48.6
School districts.....	19.0	17.0	25.0	9.2	21.0	31.5	—	7.5	33.1	—	27.6	25.9
Special districts.....	1.4	.1	.3	12.2	1.7	1.6	—	2.3	6.0	—	2.2	1.2

¹Totals do not add. See footnote 2 in table 3.²Not available.³Less than 1/20 of 1 percent.

TABLE 19.—PROPERTY TAXES AND GROSS DEBT OUTSTANDING OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND LEVEL OF GOVERNMENT: 1942, 1932, and 1922
(In thousands)

STATE AREA AND LEVEL OF GOVERNMENT	PROPERTY TAX			STATE AREA AND LEVEL OF GOVERNMENT	PROPERTY TAX			GROSS DEBT		
	1942	1932	1922		1942	1932	1922	1942	1932	1922
Total.....	\$4,592,678	\$4,684,784	\$3,321,484	Iowa.....	\$98,812	\$98,683	\$96,601	\$152,068	\$249,312	\$158,014
State.....	270,939	323,477	348,293	State.....	4,336	9,852	8,916	2,611	17,536	1,457
Local.....	4,321,739	4,361,307	2,973,191	Local.....	94,476	88,831	87,685	149,457	231,776	156,557
Alabama.....	23,088	32,395	22,706	Kansas.....	64,476	79,028	65,961	90,433	165,267	129,669
State.....	5,302	7,969	6,633	State.....	5,465	7,321	6,642	15,522	23,410	78
Local.....	17,786	24,426	16,073	Local.....	59,011	71,707	59,319	74,911	141,857	129,591
Arizona.....	16,057	21,211	18,558	Kentucky.....	45,659	48,157	39,686	137,521	124,994	54,846
State.....	6,749	5,731	5,680	State.....	6,352	10,675	10,650	9,324	16,607	7,755
Local.....	9,308	15,480	12,878	Local.....	39,307	37,482	29,036	128,197	108,387	47,091
Arkansas.....	17,104	19,979	16,718	Louisiana.....	47,766	50,705	43,092	382,755	365,348	131,985
State.....	3,909	4,453	4,686	State.....	8,321	9,313	10,580	184,133	83,884	14,829
Local.....	13,195	15,526	12,032	Local.....	39,445	41,392	32,512	198,622	281,464	117,156
California.....	333,675	310,696	157,507	Maine.....	34,741	28,896	21,511	69,796	66,940	46,383
State.....	14,858	4	5	State.....	5,098	4,885	3,670	26,485	27,462	12,907
Local.....	318,817	310,692	157,502	Local.....	29,643	24,011	17,841	43,311	39,478	33,476
Colorado.....	42,946	43,757	42,550	Maryland.....	61,734	53,999	36,293	324,746	294,910	169,653
State.....	5,660	4,951	6,575	State.....	6,205	6,068	4,739	52,452	32,096	32,469
Local.....	37,286	38,806	35,975	Local.....	55,529	47,931	31,554	272,294	262,814	137,184
Connecticut.....	85,039	73,943	46,610	Massachusetts..	240,566	219,913	155,222	539,289	543,344	454,999
State.....	2,100	1,842	2,289	State.....	16,542	7,500	12,000	111,187	121,067	139,416
Local.....	82,939	72,101	44,321	Local.....	224,024	212,413	143,222	428,102	422,277	321,583
Delaware.....	4,475	5,310	4,478	Michigan.....	195,035	244,261	163,271	617,700	875,731	386,860
State.....	-----	3	505	State.....	13,669	36,060	28,362	51,840	94,040	54,271
Local.....	4,475	5,307	3,973	Local.....	181,366	208,201	134,909	565,860	781,691	332,589
District of Columbia.....	25,890	25,697	10,554	Minnesota.....	116,720	112,446	100,654	332,017	373,429	282,932
Local.....	25,890	24,697	10,554	State.....	10,913	9,921	10,282	105,176	98,162	20,308
Florida.....	51,734	48,497	30,156	Local.....	105,807	102,525	90,372	226,841	275,267	262,624
State.....	2,116	3,414	5,417	Mississippi....	29,596	33,776	30,713	192,701	182,204	115,189
Local.....	49,618	45,083	24,739	State.....	2,674	5,600	6,490	82,499	36,504	14,865
Georgia.....	36,335	41,169	34,362	Local.....	26,922	28,176	24,223	110,202	145,700	100,324
State.....	5,096	6,222	6,342	Missouri.....	90,402	99,586	79,077	316,415	360,769	137,379
Local.....	31,239	34,947	28,020	State.....	4,721	5,889	4,971	94,492	105,162	30,456
Idaho.....	18,326	19,447	17,233	Local.....	85,681	93,697	74,106	221,923	255,607	106,923
State.....	2,383	2,854	2,717	Montana.....	27,001	23,466	22,067	39,864	78,895	72,814
Local.....	15,943	16,593	14,516	State.....	2,503	1,989	2,054	13,161	10,834	7,864
Illinois.....	314,993	332,913	217,694	Local.....	24,498	21,477	20,013	26,703	68,061	64,950
State.....	325	18,154	13,222	Nebraska.....	44,860	46,635	54,348	181,822	119,119	101,875
Local.....	314,668	314,759	204,472	State.....	5,822	5,928	9,748	1,384	929	1,037
Indiana.....	99,888	140,318	113,467	Local.....	39,038	40,707	44,600	180,438	118,190	100,838
State.....	7,984	14,516	12,420	Nevada.....	6,533	5,965	5,241	10,748	10,868	7,170
Local.....	91,904	125,802	101,047	State.....	1,388	1,377	1,295	669	1,634	1,751
				Local.....	5,145	4,588	3,946	10,079	9,234	5,419

TABLE 19.—PROPERTY TAXES AND GROSS DEBT OUTSTANDING OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND LEVEL OF GOVERNMENT: 1942, 1932, and 1922
(In thousands)

STATE AREA AND LEVEL OF GOVERNMENT	PROPERTY TAX			GROSS DEBT			STATE AREA AND LEVEL OF GOVERNMENT	PROPERTY TAX			GROSS DEBT		
	1942	1932	1922	1942	1932	1922		1942	1932	1922	1942	1932	1922
New Hampshire..	\$23,826	\$22,087	\$14,662	\$41,106	\$32,649	\$18,188	South Carolina	\$26,642	\$25,045	\$19,558	\$207,963	\$189,022	\$70,539
State.....	1,011	2,812	3,109	19,042	7,016	3,470	State.....	1,526	2,834	4,943	88,039	78,528	9,079
Local.....	22,815	19,275	11,553	22,064	25,633	14,718	Local.....	25,116	22,211	14,615	119,924	110,494	61,460
New Jersey....	290,706	235,824	135,342	1,142,261	1,316,162	449,947	South Dakota..	23,782	29,627	30,374	67,106	92,520	94,962
State.....	26,396	35,661	22,351	109,694	141,230	17,322	State.....	279	4,304	3,466	32,415	51,432	55,481
Local.....	264,310	200,163	112,991	1,032,567	1,174,932	432,625	Local.....	23,503	25,323	26,908	34,691	41,088	39,481
New Mexico....	9,162	10,225	10,262	61,789	38,960	26,481	Tennessee.....	46,735	40,243	35,202	379,676	335,557	138,886
State.....	2,485	1,927	2,537	27,426	12,232	5,144	State.....	1,317	893	6,106	98,508	94,601	19,142
Local.....	6,677	8,298	7,725	34,363	26,728	21,337	Local.....	45,418	39,350	29,096	281,168	240,956	119,744
New York.....	846,468	779,530	463,851	5,236,023	4,054,020	2,426,305	Texas.....	148,924	145,822	94,890	721,044	797,609	393,254
State.....	2,224	2,230	23,971	713,746	579,864	267,713	State.....	23,184	24,309	19,677	21,242	10,346	6,145
Local.....	844,244	777,300	439,880	4,522,277	3,474,156	2,158,592	Local.....	125,740	121,513	75,213	699,802	787,263	387,109
North Carolina	45,744	55,785	35,252	411,668	575,196	188,801	Utah.....	19,877	17,436	15,398	34,788	53,723	52,394
State.....	2,786	3,306	1,265	136,013	188,616	34,713	State.....	4,066	4,506	3,767	2,590	11,445	10,709
Local.....	42,958	52,479	33,987	275,655	386,580	154,088	Local.....	15,811	12,930	11,631	32,198	42,278	41,685
North Dakota..	29,081	23,310	27,485	44,193	83,086	46,150	Vermont.....	11,209	11,133	9,075	17,942	27,929	12,689
State.....	4,684	2,628	3,365	23,958	45,449	7,204	State.....	562	1,138	1,608	6,650	9,545	2,112
Local.....	24,397	20,682	24,120	20,235	37,637	38,946	Local.....	10,647	9,995	7,467	11,292	18,384	10,577
Ohio.....	207,708	278,928	219,668	718,234	991,385	756,638	Virginia.....	43,762	40,498	32,093	216,429	216,954	134,480
State.....	7,343	5,000	17,076	13,141	9,534	30,961	State.....	4,884	3,480	6,905	27,818	28,302	22,800
Local.....	200,365	273,928	202,592	705,093	981,851	725,677	Local.....	38,878	37,018	25,188	188,611	188,652	111,680
Oklahoma.....	35,662	52,658	44,319	167,069	248,317	158,333	Washington....	44,342	67,274	60,186	196,118	224,769	187,039
State.....	30	4,777	1,146	40,132	11,532	5,729	State.....	4,618	12,755	10,915	17,257	8,257	13,454
Local.....	35,632	47,881	43,173	126,937	236,785	152,604	Local.....	39,724	54,519	49,271	178,861	216,512	173,585
Oregon.....	38,891	41,198	35,405	139,856	241,105	153,847	West Virginia..	26,593	50,050	35,058	136,444	163,543	75,168
State.....	-----	4,612	7,303	31,289	60,999	46,815	State.....	196	3,395	3,064	79,660	89,620	25,590
Local.....	38,891	36,586	28,102	108,567	180,106	107,032	Local.....	26,397	46,655	31,994	56,784	73,923	49,578
Pennsylvania..	329,412	340,372	224,975	1,515,889	1,419,179	644,232	Wisconsin.....	131,448	125,709	106,248	128,108	209,347	105,520
State.....	17,922	-----	-----	290,644	88,306	52,491	State.....	14,421	7,540	15,991	5,403	1,184	2,164
Local.....	311,490	340,372	224,975	1,225,245	1,330,873	591,741	Local.....	117,027	118,169	90,257	122,705	208,163	103,356
Rhode Island..	30,900	27,435	18,413	183,263	136,187	70,182	Wyoming.....	8,353	9,747	7,438	19,891	44,521	20,323
State.....	-----	1,185	1,180	29,333	21,930	11,527	State.....	514	1,694	1,658	3,568	5,597	4,038
Local.....	30,900	26,250	17,233	153,930	114,257	58,655	Local.....	7,839	8,053	5,780	16,323	38,924	16,285

TABLE 20.—GENERAL EXPENDITURE FOR OPERATION OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY LEVEL OF GOVERNMENT: 1942
(For amounts by type of local government, see table 9)

In thousands

STATE AREA AND LEVEL OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undistributed
			Total	Police	Fire	Other						
Total.....	\$7,184,168	\$724,005	\$757,218	\$386,056	\$230,568	\$140,594	\$799,513	\$188,388	\$578,062	\$1,219,200	\$2,223,627	\$694,155
State.....	1,862,203	170,551	122,066	37,212	1,261	83,593	251,503	-----	287,026	510,760	243,305	276,992
Local.....	5,321,965	553,454	635,152	348,844	229,307	57,001	548,010	188,388	291,036	708,440	1,980,322	417,163
Alabama.....	73,294	7,954	6,250	3,524	1,615	1,111	11,564	1,207	4,066	5,852	26,642	9,759
State.....	20,992	2,665	1,662	807	21	834	3,544	-----	2,483	908	4,767	4,963
Local.....	52,302	5,289	4,588	2,717	1,594	277	8,020	1,207	1,583	4,944	21,875	4,796
Arizona.....	31,439	3,648	2,152	1,307	502	343	3,214	438	1,619	6,512	8,311	5,545
State.....	13,808	1,098	434	185	-----	249	1,708	-----	855	6,289	1,710	1,714
Local.....	17,631	2,550	1,718	1,122	502	94	1,506	438	764	223	6,601	3,831
Arkansas.....	41,638	4,937	2,657	1,384	619	654	6,178	273	3,345	4,847	13,806	5,595
State.....	19,952	1,978	608	263	6	339	3,178	-----	2,962	4,682	3,654	2,890
Local.....	21,686	2,959	2,049	1,121	613	315	3,000	273	383	165	10,152	2,705
California.....	552,844	52,477	66,852	28,720	18,306	19,826	46,794	8,842	42,975	107,243	169,631	58,030
State.....	91,488	13,043	12,163	3,387	110	8,666	12,426	-----	14,683	3,513	14,446	21,214
Local.....	461,356	39,434	54,689	25,333	18,196	11,160	34,368	8,842	28,292	103,730	155,185	36,816
Colorado.....	80,480	7,723	4,746	2,290	1,557	899	9,123	682	5,000	24,485	20,620	8,103
State.....	15,506	1,855	1,061	361	-----	700	2,809	-----	2,983	473	3,514	2,811
Local.....	64,974	5,868	3,685	1,929	1,557	199	6,314	682	2,017	24,012	17,106	5,290
Connecticut.....	122,499	11,518	14,515	7,159	4,265	3,091	14,089	2,637	9,859	19,022	39,929	10,930
State.....	41,050	3,728	2,991	1,121	-----	1,870	7,203	-----	7,750	9,756	3,898	5,724
Local.....	81,449	7,790	11,524	6,038	4,265	1,221	6,886	2,637	2,109	9,266	36,031	5,206
Delaware.....	11,692	1,397	1,533	860	396	277	1,337	475	1,535	1,146	2,470	1,799
State.....	5,635	634	441	262	-----	179	1,025	-----	1,333	553	729	920
Local.....	6,057	763	1,092	598	396	98	312	475	202	593	1,741	879
District of Columbia.....	41,485	2,723	7,470	4,290	2,342	838	1,960	2,270	6,600	3,533	11,357	5,572
Local.....	41,485	2,723	7,470	4,290	2,342	838	1,960	2,270	6,600	3,533	11,357	5,572
Florida.....	98,966	14,050	12,276	7,231	2,815	2,230	11,593	2,960	7,481	11,294	24,998	14,314
State.....	34,993	2,743	2,340	952	-----	1,388	4,485	-----	3,562	9,897	5,035	6,931
Local.....	63,973	11,507	9,936	6,279	2,815	842	7,108	2,960	3,919	1,397	19,963	7,383
Georgia.....	85,170	9,563	8,675	5,005	2,437	1,233	9,143	2,767	7,195	11,225	29,097	7,505
State.....	27,713	2,771	1,531	689	14	828	2,239	-----	4,031	8,452	5,214	3,475
Local.....	57,457	6,792	7,144	4,316	2,423	405	6,904	2,767	3,164	2,773	23,883	4,030
Idaho.....	29,551	2,510	1,546	921	360	265	4,575	419	1,069	5,349	8,865	5,218
State.....	10,799	680	392	178	-----	214	1,814	-----	743	4,473	692	2,005
Local.....	18,752	1,830	1,154	743	360	51	2,761	419	326	876	8,173	3,213
Illinois.....	452,948	50,366	49,954	27,923	12,784	9,247	36,671	21,775	31,747	82,961	134,031	46,143
State.....	115,130	10,286	8,967	2,319	151	6,497	8,084	-----	16,638	41,204	14,413	15,538
Local.....	337,818	40,080	40,987	25,604	12,633	2,750	28,587	21,075	15,109	41,757	119,618	30,605

TABLE 20.—GENERAL EXPENDITURE FOR OPERATION OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY LEVEL OF GOVERNMENT: 1942—Continued
(For amounts by type of local government, see table 9)

In thousands

STATE AREA AND LEVEL OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undistributed
			Total	Police	Fire	Other						
Indiana.....	\$175,710	\$16,914	\$15,951	\$7,317	\$6,379	\$2,255	\$23,171	\$1,672	\$11,533	\$33,071	\$58,792	\$14,606
State.....	34,869	3,084	3,017	1,088	100	1,829	7,592	—	5,710	1,914	6,679	6,873
Local.....	140,841	13,830	12,934	6,229	6,279	426	15,579	1,672	5,823	31,157	52,113	7,733
Iowa.....	142,486	12,474	6,552	3,226	1,974	1,352	23,421	1,928	9,977	24,532	49,340	14,262
State.....	42,808	2,277	1,603	604	15	984	5,254	—	5,453	16,418	7,193	4,610
Local.....	99,678	10,197	4,949	2,622	1,959	368	18,167	1,928	4,524	8,114	42,147	9,652
Kansas.....	94,630	9,177	4,834	2,107	1,721	1,006	14,873	597	4,093	17,966	32,953	10,137
State.....	22,401	2,699	1,081	246	28	807	4,902	—	3,075	554	6,522	3,568
Local.....	72,229	6,478	3,753	1,861	1,693	199	9,971	597	1,018	17,412	26,431	6,569
Kentucky.....	77,628	9,826	5,882	3,094	1,831	957	9,701	1,307	5,192	9,918	29,001	6,801
State.....	32,197	4,487	1,315	605	60	650	6,222	—	3,428	7,616	4,931	4,198
Local.....	45,431	5,339	4,567	2,489	1,771	307	3,479	1,307	1,764	2,302	24,070	2,603
Louisiana.....	103,471	11,815	9,803	5,196	2,226	2,381	10,065	2,814	10,237	17,502	31,577	9,658
State.....	48,339	5,125	1,688	605	52	1,031	3,987	—	8,869	17,056	6,794	4,820
Local.....	55,132	6,690	8,115	4,591	2,174	1,350	6,078	2,814	1,368	446	24,783	4,838
Maine.....	44,573	3,538	3,885	1,435	1,429	1,021	7,396	369	2,977	8,384	12,751	5,273
State.....	17,681	1,031	1,095	299	22	774	1,796	—	2,594	6,166	1,813	3,186
Local.....	26,892	2,507	2,790	1,136	1,407	247	5,600	369	383	2,218	10,938	2,087
Maryland.....	85,925	6,613	12,527	6,788	3,527	2,212	10,033	3,941	8,517	9,731	25,524	9,039
State.....	20,441	2,000	1,407	451	—	956	3,806	—	4,823	523	3,270	4,612
Local.....	65,484	4,613	11,120	6,337	3,527	1,256	6,227	3,941	3,694	9,208	22,254	4,427
Massachusetts.....	326,036	28,107	44,537	19,604	17,633	7,300	26,769	10,227	33,316	66,086	81,772	35,222
State.....	50,967	8,149	4,718	1,360	55	3,303	5,013	—	16,889	2,564	3,284	10,350
Local.....	275,069	19,958	39,819	18,244	17,578	3,997	21,756	10,227	16,427	63,522	78,488	24,872
Michigan.....	338,141	32,829	35,383	19,789	10,758	4,836	40,116	10,510	33,886	55,917	99,226	30,274
State.....	92,994	6,367	4,811	1,426	39	3,346	7,949	—	15,402	34,207	11,835	12,423
Local.....	245,147	26,462	30,572	18,363	10,719	1,490	32,167	10,510	18,484	21,710	87,391	17,851
Minnesota.....	171,651	13,995	11,679	5,049	3,469	3,161	24,897	2,932	11,524	31,693	56,140	18,791
State.....	36,503	2,559	3,303	607	58	2,638	7,673	—	5,925	2,392	7,341	7,310
Local.....	135,148	11,436	8,376	4,442	3,411	523	17,224	2,932	5,599	29,301	48,799	11,481
Mississippi.....	53,109	7,187	2,594	1,400	692	502	12,553	670	3,363	4,941	15,369	6,432
State.....	19,538	1,896	653	359	20	274	3,236	—	2,653	4,130	4,206	2,764
Local.....	33,571	5,291	1,941	1,041	672	228	9,317	670	710	811	11,163	3,668
Missouri.....	164,509	17,989	15,274	8,957	4,302	2,015	15,882	2,549	12,543	34,028	48,418	17,826
State.....	61,041	4,483	2,010	635	—	1,375	6,623	—	5,025	32,108	4,729	6,063
Local.....	103,468	13,506	13,264	8,322	4,302	640	9,259	2,549	7,518	1,920	43,689	11,763
Montana.....	37,927	4,533	2,257	1,226	501	530	5,841	326	1,714	7,335	11,878	4,043
State.....	13,327	684	706	250	5	451	2,577	—	1,171	5,029	1,353	1,807
Local.....	24,600	3,849	1,551	976	496	79	3,264	326	543	2,306	10,525	2,236
Nebraska.....	65,761	7,749	3,913	1,854	1,146	913	10,901	908	2,946	11,537	20,615	7,192
State.....	14,101	1,088	1,028	204	17	807	3,300	—	2,321	400	3,418	2,546
Local.....	51,660	6,661	2,885	1,650	1,129	106	7,601	908	625	11,137	17,197	4,646

Nevada.....	10,804	1,615	892	529	175	188	1,805	100	1,000	1,299	2,786	1,307
State.....	3,990	369	149	8	---	141	1,127	---	266	904	408	787
Local.....	6,814	1,246	743	521	175	47	678	100	734	395	2,378	540
New Hampshire.....												
State.....	30,616	2,180	2,980	1,112	1,286	582	6,785	395	2,268	6,107	6,532	3,889
Local.....	12,326	727	683	186	---	497	3,252	---	1,619	2,839	1,509	1,897
	18,290	1,453	2,297	926	1,286	85	3,013	395	649	3,268	5,223	1,992
New Jersey.....												
State.....	303,433	35,395	47,219	24,767	15,837	6,615	25,931	11,440	35,609	19,379	98,056	30,404
Local.....	48,865	5,680	6,158	1,795	116	4,247	6,659	---	10,717	6,826	3,479	9,546
	254,568	29,715	41,061	22,972	15,721	2,368	19,272	11,440	24,892	12,553	94,577	21,058
New Mexico.....												
State.....	24,132	1,983	1,201	512	149	540	3,501	97	1,315	2,470	9,925	3,640
Local.....	12,073	1,451	682	187	---	495	2,790	---	1,085	2,396	2,226	1,443
	12,059	532	519	325	149	45	711	97	230	74	7,699	2,197
New York.....												
State.....	1,119,518	102,104	152,083	81,088	48,950	22,045	82,214	44,822	113,158	194,302	342,077	88,758
Local.....	143,222	20,143	15,092	3,183	---	11,909	12,369	---	48,132	6,103	10,837	30,546
	976,296	81,961	136,991	77,905	48,950	10,136	69,845	44,822	65,026	188,199	331,240	58,212
North Carolina.....												
State.....	72,153	9,152	8,180	4,927	1,950	1,303	11,938	2,227	7,252	10,141	13,208	10,055
Local.....	30,085	2,038	1,895	772	25	1,098	9,070	---	3,336	1,074	5,915	6,757
	42,068	7,114	6,285	4,155	1,925	205	2,868	2,227	3,916	9,067	7,293	3,298
North Dakota.....												
State.....	31,095	3,237	1,381	762	202	417	4,412	238	1,612	5,600	12,185	2,430
Local.....	11,384	745	464	94	11	359	2,007	---	1,478	3,279	2,189	1,222
	19,711	2,492	917	668	191	58	2,405	238	134	2,321	9,996	1,208
Ohio.....												
State.....	376,495	38,752	35,536	17,514	11,518	6,504	53,680	10,264	25,385	67,773	113,956	31,149
Local.....	98,909	6,794	4,536	924	87	3,525	17,652	---	9,095	41,024	9,360	10,448
	277,586	31,958	31,000	16,590	11,431	2,979	36,028	10,264	16,290	26,749	104,596	20,701
Oklahoma.....												
State.....	105,392	11,061	5,719	3,593	1,524	602	13,193	643	4,752	26,937	33,776	9,311
Local.....	47,696	3,234	1,230	692	26	512	3,539	---	3,976	25,157	6,641	3,919
	57,696	7,827	4,489	2,901	1,498	90	9,654	643	776	1,780	27,135	5,392
Oregon.....												
State.....	70,561	6,126	6,800	3,171	2,250	1,379	11,357	710	3,799	12,531	20,299	8,939
Local.....	29,279	1,763	1,408	418	32	958	5,089	---	2,420	9,818	4,267	4,514
	41,282	4,363	5,392	2,753	2,218	421	6,268	710	1,379	2,713	16,032	4,425
Pennsylvania.....												
State.....	522,652	62,826	52,007	28,935	14,498	8,574	51,061	11,225	37,300	99,663	160,251	48,319
Local.....	198,884	14,130	11,260	4,488	51	6,721	22,889	---	26,229	90,958	14,882	18,536
	323,768	48,696	40,747	24,447	14,447	1,853	28,172	11,225	11,071	8,705	145,369	29,783
Rhode Island.....												
State.....	42,600	4,108	6,824	3,091	2,416	1,317	4,221	1,235	3,501	5,482	13,600	3,629
Local.....	11,176	1,738	1,293	310	---	983	1,339	---	2,491	973	888	2,454
	31,424	2,370	5,531	2,781	2,416	334	2,662	1,235	1,010	4,509	12,712	1,175
South Carolina.....												
State.....	56,437	3,829	4,564	2,637	831	1,096	8,233	1,200	5,394	4,631	21,400	7,186
Local.....	20,816	1,456	1,609	593	8	1,008	3,979	---	3,058	3,985	3,576	3,153
	35,621	2,373	2,955	2,044	823	88	4,254	1,200	2,336	646	17,824	4,033
South Dakota.....												
State.....	34,732	4,558	1,375	779	337	259	5,995	438	1,723	5,796	12,673	2,374
Local.....	12,352	677	351	105	24	222	2,334	---	1,213	4,532	1,889	1,356
	22,380	3,681	1,024	674	313	37	3,661	438	510	1,264	10,784	1,018
Tennessee.....												
State.....	85,912	7,614	7,134	3,741	2,432	961	14,576	1,369	7,402	12,095	28,648	7,074
Local.....	25,844	1,735	1,211	484	45	682	3,188	---	3,287	9,596	3,019	3,808
	60,068	5,879	5,923	3,257	2,387	279	11,388	1,369	4,115	2,499	25,628	3,266
Texas.....												
State.....	227,743	29,052	20,514	9,334	6,007	5,173	33,765	4,277	11,998	28,053	82,408	17,676
Local.....	74,490	6,665	3,333	937	---	2,396	10,486	---	6,824	25,497	12,760	8,925
	153,253	22,387	17,181	8,397	6,007	2,777	23,279	4,277	5,174	2,556	69,648	8,751

TABLE 20.—GENERAL EXPENDITURE FOR OPERATION OF STATE AND LOCAL GOVERNMENTS, BY STATE AREA AND BY LEVEL OF GOVERNMENT: 1942—Continued
(For amounts by type of local government, see table 9)

STATE AREA AND LEVEL OF GOVERNMENT	Total	General control	PUBLIC SAFETY				Highways	Sanitation	Health and hospitals	Public welfare	Schools	Other and undistributed
			Total	Police	Fire	Other						
Utah.....	\$38,285	\$2,984	\$2,468	\$1,354	\$532	\$582	\$3,563	\$426	\$1,797	\$10,549	\$12,966	\$3,532
State.....	18,141	997	691	237	1	453	1,655	-----	970	9,092	3,082	1,654
Local.....	20,144	1,987	1,777	1,117	531	129	1,908	426	827	1,457	9,884	1,878
Vermont.....	19,766	2,189	1,094	390	374	330	4,645	50	1,281	2,682	5,788	2,037
State.....	8,101	730	430	126	9	295	1,886	-----	1,073	1,825	791	1,366
Local.....	11,665	1,459	664	264	365	35	2,759	50	208	857	4,997	671
Virginia.....	85,360	9,899	8,957	4,504	2,516	1,937	9,569	2,097	8,390	7,030	31,895	7,523
State.....	31,807	4,097	2,160	835	-----	1,325	7,322	-----	6,611	884	6,159	4,574
Local.....	53,553	5,802	6,797	3,669	2,516	612	2,247	2,097	1,779	6,146	25,736	2,949
Washington.....	129,332	11,586	13,584	4,827	3,515	5,242	13,638	1,763	7,351	34,533	38,067	8,810
State.....	53,082	2,144	2,188	620	-----	1,568	4,073	-----	3,053	31,571	5,183	4,870
Local.....	76,250	9,442	11,396	4,207	3,515	3,674	9,565	1,763	4,298	2,962	32,884	3,940
West Virginia.....	77,465	6,070	4,790	2,627	1,052	1,111	10,798	843	4,345	13,672	31,001	5,946
State.....	33,094	2,071	1,728	713	23	992	9,330	-----	3,031	10,097	3,383	3,454
Local.....	44,371	3,999	3,062	1,914	1,029	119	1,468	843	1,314	3,575	27,618	2,492
Wisconsin.....	199,080	14,485	17,288	7,702	6,461	3,125	31,220	7,556	16,089	30,433	62,494	19,515
State.....	27,518	3,148	2,218	165	30	2,023	236	-----	5,119	862	8,471	7,464
Local.....	171,562	11,337	15,070	7,537	6,431	1,102	30,984	7,556	10,970	29,571	54,023	12,051
Wyoming.....	17,042	1,788	931	504	170	257	2,073	178	1,032	1,932	6,523	2,585
State.....	4,796	609	272	77	-----	195	787	-----	582	191	1,151	1,204
Local.....	12,246	1,179	659	427	170	62	1,286	178	450	1,741	5,372	1,381

In thousands

APPENDIX

Table 21. Distribution of Months of Fiscal Year Endings of State and Local Governments, by Type of Government: 1942
Table 22. Population and Selected Economic Data, by State Area
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TABLE 21.—DISTRIBUTION OF MONTHS OF FISCAL YEAR ENDINGS OF STATE AND LOCAL GOVERNMENTS, BY TYPE OF GOVERNMENT: 1942¹

TYPE OF GOVERNMENTS	Number of govern-ments	MONTH IN WHICH REPORTED FISCAL YEAR ENDS											
		January	February	March	April	May	June	July	August	September	October	November	December
All governments (except Federal)...	155,115	442	1,987	8,371	3,350	241	104,051	3,812	6,565	1,428	176	143	24,549
States, counties, and cities.....	19,318	152	542	1,827	1,899	194	3,453	23	185	1,013	131	103	9,796
States ²	48	---	---	1	---	1	37	---	1	3	---	1	4
Counties.....	3,050	62	---	4	2	6	871	5	59	252	51	82	1,656
Cities.....	16,220	90	542	1,822	1,897	187	2,545	18	125	758	80	20	8,136
Populations over 25,000.....	397	24	2	23	15	4	76	2	4	20	1	1	225
Populations under 25,000.....	15,823	66	540	1,799	1,882	183	2,469	16	121	738	79	19	7,911
Townships and towns.....	18,919	239	1,434	6,075	1,273	4	19	8	95	34	5	---	9,733
School districts.....	108,579	---	---	---	2	---	98,578	3,729	6,160	110	---	---	---
Special districts.....	8,299	51	11	469	176	43	2,001	52	125	271	40	40	5,020

¹The fiscal year endings of which distribution is made in this table are those for which data are presented in this report.²Since 1942 the following States have changed their fiscal years: Idaho and Louisiana from December 31 to June 30, Maryland from September 30 to June 30, Massachusetts from November 30 to June 30, and New York from June 30 to March 31. Under the new State Constitution, Missouri will change from December 31 to June 30 in 1945.

TABLE 22.—POPULATION AND SELECTED ECONOMIC DATA, BY STATE AREA

STATE	POPULATION APRIL 1, 1940			Estimated civil- ians, percent change 1940- 1943 ¹	STATE AND LOCAL GOVERNMENT EMPLOYMENT		ECONOMIC FACTORS				
	Total (in thou- sands)	Percent urban	Per square mile		Number of Em- ployees Jan. 31, 1942 (in thou- sands)	Monthly pay rolls Jan. 1942 (in thou- sands)	Total income payments 1942 ²		Federal income tax returns for 1941 ³		Retail sales 1939 (in millions)
							Amount (in mil- lions)	Per capita	Number	Percent of pop- ulation filing	
Total.....	131,669	56.5	44.2	-2.4	3,237.3	\$384,300	\$114,762	\$858	25,829,534	19.62	\$42,041.8
Alabama.....	2,833	30.2	55.5	-1.5	47.4	3,700	1,413	481	210,043	7.41	436.0
Arizona.....	499	34.8	4.4	+16.4	12.3	1,700	426	773	76,815	15.39	162.0
Arkansas.....	1,949	22.2	37.0	-6.7	32.5	2,100	877	443	99,736	5.12	298.3
California.....	6,907	71.0	44.1	+8.8	193.0	30,700	1,260	1,205	2,069,810	29.97	3,187.8
Colorado.....	1,123	52.6	10.8	-5.4	31.2	3,600	945	852	180,211	16.04	409.1
Connecticut.....	1,709	67.8	348.9	+3.0	42.7	6,000	2,284	1,280	592,878	34.69	717.3
Delaware.....	267	52.3	134.7	+2.1	7.2	800	322	1,154	64,470	24.15	110.1
District of Columbia..	663	100.0	10,799.5	+26.7	15.4	2,500	1,260	1,151	251,072	37.86	402.8
Florida.....	1,897	55.1	35.0	+10.0	50.1	5,000	1,454	680	241,888	12.75	614.5
Georgia.....	3,124	34.4	53.4	-2.4	57.5	4,800	1,619	503	258,371	8.27	624.8
Idaho.....	525	33.7	6.3	-10.9	13.8	1,500	403	842	75,552	14.39	175.9
Illinois.....	7,897	73.6	141.2	-3.3	170.5	23,300	8,097	1,010	2,089,198	26.45	2,857.6
Indiana.....	3,428	55.1	94.7	-0.8	80.7	8,900	3,068	879	685,684	20.00	1,066.4
Iowa.....	2,538	42.7	45.3	-9.0	67.9	6,200	1,971	812	435,374	17.15	822.9
Kansas.....	1,801	41.9	21.9	-4.6	57.6	4,900	1,450	828	258,926	14.27	473.6
Kentucky.....	2,846	29.8	70.9	-8.0	47.8	4,200	1,303	467	262,892	9.24	520.1
Louisiana.....	2,364	41.5	52.3	-0.8	59.9	5,400	1,395	547	232,217	9.82	486.3
Maine.....	847	40.5	27.3	-5.8	26.7	2,000	660	797	143,963	16.99	281.4
Maryland.....	1,821	59.3	184.2	+8.9	39.0	4,400	1,983	1,057	508,954	27.95	619.3
Massachusetts.....	4,317	89.4	545.9	-4.5	116.4	16,000	4,489	1,033	1,182,347	27.39	1,737.7
Michigan.....	5,256	65.7	92.2	+0.6	143.8	19,300	5,366	970	1,372,039	26.10	1,820.8
Minnesota.....	2,792	49.8	34.9	-8.9	86.4	8,600	2,000	751	512,550	18.36	1,017.2
Mississippi.....	2,184	19.8	46.1	-7.0	42.4	2,700	869	391	92,689	4.24	282.4
Missouri.....	3,785	51.8	54.6	-5.5	77.9	8,300	2,880	758	596,473	15.76	1,102.5
Montana.....	559	37.8	3.8	-14.2	16.5	1,900	451	877	106,596	19.05	222.0
Nebraska.....	1,316	39.1	17.2	-9.1	39.2	3,000	954	768	183,516	13.95	397.2
Nevada.....	110	39.3	1.0	+25.7	4.1	600	194	1,429	38,991	35.44	61.8
New Hampshire.....	492	57.6	54.5	-7.5	18.2	1,400	346	717	103,883	21.13	183.1
New Jersey.....	4,160	81.6	553.1	-1.2	102.6	16,300	4,507	1,090	1,224,656	29.44	1,580.4
New Mexico.....	532	33.2	4.4	-6.5	12.9	1,400	285	539	52,667	9.90	125.8
New York.....	13,479	82.8	281.2	-5.7	389.0	65,400	15,066	1,149	3,486,610	25.87	5,578.2
North Carolina.....	3,572	27.3	72.7	-3.9	65.9	5,800	1,854	520	278,245	7.79	633.2
North Dakota.....	642	20.6	9.2	-15.6	21.1	1,300	418	715	88,855	13.84	156.1
Ohio.....	6,908	66.8	168.0	-1.2	175.5	20,600	6,868	988	1,695,454	24.54	2,441.3
Oklahoma.....	2,336	37.6	33.7	-9.8	51.2	5,100	1,283	579	214,163	9.17	513.1
Oregon.....	1,090	48.8	11.3	+5.9	31.4	3,500	1,164	1,062	233,481	21.43	442.2
Pennsylvania.....	9,900	66.5	219.8	-4.4	222.1	27,000	8,723	896	2,234,440	22.57	3,133.4
Rhode Island.....	713	91.6	674.2	-1.9	17.8	2,200	822	1,108	203,430	28.52	275.4
South Carolina.....	1,900	24.5	62.1	-3.2	37.0	3,000	957	475	138,219	7.28	332.2
South Dakota.....	643	24.6	8.4	-12.9	26.8	1,600	424	724	80,147	12.47	169.4
Tennessee.....	2,916	35.2	69.5	-2.1	55.6	4,600	1,493	507	262,747	9.01	606.5
Texas.....	6,415	45.4	24.3	-0.6	148.0	13,900	4,337	647	798,974	12.46	1,803.7
Utah.....	550	55.5	6.7	+6.4	19.1	1,900	505	875	77,812	14.14	170.7
Vermont.....	359	34.3	38.7	-10.2	11.0	800	250	732	58,913	16.40	123.3
Virginia.....	2,678	35.3	67.1	+4.8	58.4	5,200	2,104	741	369,340	13.79	628.2
Washington.....	1,736	53.1	25.9	+7.5	52.8	6,800	2,162	1,146	467,601	26.93	668.8
West Virginia.....	1,902	28.1	79.0	-8.0	40.5	4,100	1,065	579	265,842	13.98	404.0
Wisconsin.....	3,138	53.5	57.3	-5.7	92.0	9,200	2,522	808	624,057	19.89	1,065.0
Wyoming.....	251	37.3	2.6	-5.2	8.4	800	214	847	48,743	19.44	100.2

¹ The date used for 1940 is April 1, and for 1943, November 1.² Bureau of Foreign and Domestic Commerce, *Survey of Current Business*, August 1944, pp. 14 and 19.³ Bureau of Internal Revenue, *Statistics of Income for 1941*, Part 1, pp. 72-73.

TABLE 23.—SUMMARY OF GOVERNMENTAL UNITS, BY STATE: 1942

REGION AND STATE	NUMBER							
	All governmental units ¹	Counties	Townships and towns	Municipalities			School districts	Special districts
				Total	Urban ²	Rural		
UNITED STATES TOTAL.....	155,116	3,050	18,919	16,220	3,332	12,888	108,579	8,299
Northeast.....	17,085	205	4,184	2,144	834	1,310	9,369	1,174
North Central.....	96,595	1,051	14,667	7,721	1,099	6,622	70,297	2,847
South.....	25,130	1,386	.....	4,756	999	3,757	17,061	1,911
West.....	16,305	408	68	1,599	400	1,199	11,852	2,367
Alabama.....	511	67	.....	275	60	215	110	58
Arizona.....	499	14	.....	33	16	17	397	54
Arkansas.....	3,705	75	.....	374	53	321	2,644	611
California.....	4,149	³ 57	.....	286	167	119	2,809	996
Colorado.....	2,358	³ 62	.....	239	30	209	1,937	119
Connecticut.....	349	8	154	37	27	10	14	135
Delaware.....	70	3	.....	51	8	43	14	1
District of Columbia.....	2	.....	.....	1	1	.....	.....	1
Florida.....	503	67	.....	267	70	197	67	101
Georgia.....	946	159	.....	470	77	393	222	94
Idaho.....	1,666	44	.....	152	26	126	1,148	321
Illinois.....	15,854	102	1,434	1,137	208	929	12,138	1,042
Indiana.....	3,043	92	1,010	529	98	431	1,182	229
Iowa.....	7,519	99	1,608	932	89	843	4,861	18
Kansas.....	11,115	105	1,524	589	64	525	8,632	264
Kentucky.....	771	120	.....	285	56	229	261	104
Louisiana.....	523	⁴ 63	.....	194	54	140	67	198
Maine.....	584	16	482	51	26	25	.....	34
Maryland.....	207	23	.....	142	22	120	.....	41
Massachusetts.....	409	⁴ 13	312	39	39	.....	.....	44
Michigan.....	8,106	83	1,265	479	126	353	6,270	8
Minnesota.....	10,398	87	1,884	752	78	674	7,673	1
Mississippi.....	1,792	82	.....	270	48	222	1,189	250
Missouri.....	10,740	114	329	734	87	647	8,613	949
Montana.....	2,175	56	.....	115	23	92	1,932	71
Nebraska.....	8,307	93	476	530	36	494	7,009	198
Nevada.....	163	17	.....	12	5	7	115	18
New Hampshire.....	546	10	223	11	11	.....	231	70
New Jersey.....	1,143	21	235	331	164	167	490	65
New Mexico.....	225	31	.....	64	22	42	105	24
New York.....	8,339	⁴ 57	932	610	202	408	6,064	675
North Carolina.....	603	100	.....	431	76	355	.....	71
North Dakota.....	4,066	53	1,399	333	12	321	2,272	8
Ohio.....	4,021	88	1,339	890	186	704	1,655	48
Oklahoma.....	5,100	77	.....	499	74	425	4,518	5
Oregon.....	2,332	36	.....	193	34	159	1,844	258
Pennsylvania.....	5,263	⁴ 66	1,575	984	345	639	2,546	91
Rhode Island.....	54	⁽⁵⁾	32	7	7	.....	.....	14
South Carolina.....	2,057	46	.....	241	51	190	1,744	25
South Dakota.....	4,919	⁶ 64	1,128	301	19	282	3,423	2
Tennessee.....	328	95	.....	206	57	149	11	15
Texas.....	7,360	254	.....	637	196	441	6,159	309
Utah.....	303	29	.....	201	25	176	40	32
Vermont.....	398	14	239	74	13	61	24	46
Virginia.....	323	100	.....	208	53	155	.....	14
Washington.....	1,906	39	68	221	40	181	1,148	429
West Virginia.....	326	55	.....	205	45	160	55	10
Wisconsin.....	8,508	71	1,271	515	94	421	6,569	81
Wyoming.....	531	23	.....	83	12	71	377	47

¹ Includes the Federal Government and the 48 State governments.² Incorporated places having more than 2,500 inhabitants.³ The City and County of San Francisco in California and the City and County of Denver in Colorado are counted as cities and not as counties.⁴ The following counties are counted only as cities because they are wholly or very largely consolidated with the cities indicated: Orleans Parish with New Orleans City; Suffolk County with Boston City; Bronx, Kings, New York, Queens, and Richmond counties, with New York City; Philadelphia County with Philadelphia City.⁵ Counties not organized as local governments.⁶ The county areas of Armstrong, Shannon, Todd, Washabaugh, and Washington are unorganized as counties and are attached for administrative purposes to neighboring counties.

1942—Continued

REGION AND STATE	GENERAL GOVERNMENT—Continued							PUBLIC-SERVICE ENTERPRISE						Combined general and public service enterprise
	Conservation and reclamation					Ceme- tery	Other general govern- ment	All types	Water sup- ply	Power, light, and gas	Housing		Oth- er	
	Flood and levee	Irri- gation	Soil conser- vation	Protec- tion to crops and stock	Oth- er						Urban	Rural		
UNITED STATES TOTAL.....	200	523	92	61	325	490	91	1,080	357	54	449	94	126	78
Northeast.....	....	.....	.....	.....	6	....	47	215	72	10	95	....	38	49
North Central.....	22	37	.....	44	113	218	8	114	12	26	71	2	3	22
South.....	112	6	38	13	90	....	36	374	62	11	197	92	12	3
West.....	66	480	54	4	116	272	.....	377	211	7	86	....	73	4
Alabama.....	....	.....	.....	.....	....	....	.....	57	1	.....	25	31	....	1
Arizona.....	....	20	.....	.....	7	....	.....	12	.....	2	10	....	....	3
Arkansas.....	24	2	.....	13	4	....	.....	62	33	11	6	5	7	2
California.....	15	104	25	.....	98	185	.....	142	67	.....	39	....	36	.....
Colorado.....	1	21	27	.....	5	....	.....	8	6	.....	2	....	....	.....
Connecticut.....	....	.....	.....	.....	....	....	15	13	.....	.....	12	....	1	31
Delaware.....	....	.....	.....	.....	....	....	.....	1	.....	.....	1	....	....	.....
District of Columbia.....	....	.....	.....	.....	....	....	.....	1	.....	.....	1	....	....	.....
Florida.....	....	.....	.....	.....	....	....	.....	22	.....	.....	19	2	1	.....
Georgia.....	....	.....	.....	.....	....	....	.....	59	.....	.....	19	40	....	.....
Idaho.....	....	78	.....	.....	....	87	.....	14	8	.....	5	....	....	.....
Illinois.....	1	.....	.....	.....	78	....	7	24	1	.....	22	1	....	.....
Indiana.....	....	.....	.....	.....	....	....	1	25	.....	.....	24	1	....	.....
Iowa.....	5	.....	.....	.....	11	....	.....	2	.....	.....	....	....	2	.....
Kansas.....	....	.....	.....	.....	....	218	.....	.....	.....	.....	....	....	....	.....
Kentucky.....	1	.....	.....	.....	....	....	.....	14	.....	.....	14	....	....	.....
Louisiana.....	18	.....	.....	.....	2	....	.....	15	2	.....	9	4	....	.....
Maine.....	....	.....	.....	.....	....	....	.....	32	30	2	....	....	....	.....
Maryland.....	....	.....	.....	.....	....	....	12	7	2	.....	4	1	....	.....
Massachusetts.....	....	.....	.....	.....	3	....	1	13	.....	.....	13	....	....	7
Michigan.....	....	.....	.....	.....	....	....	.....	6	1	.....	5	....	....	.....
Minnesota.....	....	.....	.....	.....	....	....	.....	.....	.....	.....	....	....	....	.....
Mississippi.....	2	.....	38	.....	1	....	.....	17	.....	.....	12	5	....	.....
Missouri.....	16	.....	.....	.....	9	....	.....	12	10	.....	2	....	....	.....
Montana.....	....	46	.....	.....	....	....	.....	5	.....	.....	5	....	....	.....
Nebraska.....	....	36	.....	44	4	....	.....	28	.....	26	1	....	1	22
Nevada.....	....	5	.....	.....	1	....	.....	5	.....	5	....	....	....	.....
New Hampshire.....	....	.....	.....	.....	....	....	20	14	7	6	1	....	....	3
New Jersey.....	....	.....	.....	.....	....	....	6	32	3	.....	28	....	1	.....
New Mexico.....	....	11	.....	.....	4	....	.....	4	.....	.....	4	....	....	.....
New York.....	....	.....	.....	.....	3	....	5	13	.....	1	11	....	1	.....
North Carolina.....	....	.....	.....	.....	....	....	.....	12	.....	.....	11	1	....	.....
North Dakota.....	....	1	.....	.....	1	....	.....	.....	.....	.....	....	....	....	.....
Ohio.....	....	.....	.....	.....	10	....	.....	15	.....	.....	15	....	....	.....
Oklahoma.....	....	.....	.....	.....	1	....	.....	4	4	.....	....	....	....	.....
Oregon.....	6	63	2	.....	....	....	.....	78	69	.....	3	....	6	.....
Pennsylvania.....	....	.....	.....	.....	....	....	.....	91	32	.....	24	....	35	.....
Rhode Island.....	....	.....	.....	.....	....	....	.....	6	.....	1	5	....	....	1
South Carolina.....	....	.....	.....	.....	....	....	1	9	.....	.....	5	3	1	.....
South Dakota.....	....	1	.....	.....	....	....	.....	.....	.....	.....	....	....	....	.....
Tennessee.....	2	.....	.....	.....	....	....	.....	13	.....	.....	10	....	3	.....
Texas.....	65	3	.....	.....	80	....	23	59	20	.....	39	....	....	.....
Utah.....	....	8	.....	.....	3	....	.....	1	1	.....	....	....	....	.....
Vermont.....	....	.....	.....	.....	....	....	.....	1	.....	.....	1	....	....	7
Virginia.....	....	.....	.....	.....	....	....	.....	12	.....	.....	12	....	....	.....
Washington.....	44	97	.....	2	....	....	.....	108	60	.....	17	....	31	1
West Virginia.....	....	.....	.....	.....	....	....	.....	10	.....	.....	10	....	....	.....
Wisconsin.....	....	.....	.....	.....	....	....	.....	2	.....	.....	2	....	....	.....
Wyoming.....	....	27	.....	2	....	....	.....	.....	.....	.....	....	....	....	.....

SOURCES AND METHODS

The purpose of the decennial Census of Governments is to summarize the most significant data about governments of all types in the United States. For each subject covered in the census, information from the many varied reporting systems used by governments has to be molded into uniform meaningful classifications—a process that is difficult under even the most favorable circumstances. Information for the Census of Governments: 1942, a summary of which is contained in this volume, was collected, examined, and prepared for publication under wartime conditions (mostly in 1943) of rapid loss of personnel, turnover of officials in Washington and in respondent governments, and rapidly-growing irritation from the public to the increasing war-time canvasses of all types. Among the effects of these war conditions on published data in the Census of Governments were reduction in the number of subjects covered; omission of county-area and metropolitan-district reports; minimizing derived percent and per capita figures, prior year comparisons, and other types of analytical data; and impairment of the quality of the kinds of data not completely available from some governments without an adequate field staff for "follow-up" work.

Data used were in all cases taken from official sources. Where information was secured directly from individual governments, the sources used were books of records, published reports and documents, or questionnaires filled out by responsible officials of the government concerned. In the case of multiple-reporting to State agencies, the data used were official data which were on file in State offices. Five collection methods were used as follows:

- (1) Wherever possible, data were collected by trained representatives of the Census Bureau from official reports and books of record. This method of collection was used for all States, all cities having populations of over 100,000, and a few other units when feasible. Inability to cover a much larger area with a well-trained field staff was one of the most serious handicaps under which these data were compiled. The lack of travel funds precluded complete coverage and was the direct cause of dropping the scheduled county-area and metropolitan-district reports.
- (2) Collection by Census representatives of data already secured from local units by State agencies. This method of obtaining data, while theoretically desirable from the standpoints of eliminating the number of respondents and of reducing expenditure for personnel and travel, had in 1942 several serious drawbacks, the most notable of which were: (a) a marked variation between States in items covered, classification, and definitions; (b) lateness of availability of data

in a State office, sometimes beyond the closing dates for the Census of Governments: 1942; and (c) in a number of cases, necessity of using detailed audit reports to get the minimum statistical information needed. This method—collection of data on small units from State central sources—has many possibilities as a practical and efficient procedure, but in the future can be adequately developed only as continued Federal-State cooperation results in uniformity of reporting procedures and timing.

- (3) Another method which was used extensively for cities having populations of 25,000 to 100,000 and for counties was to hire "local agents" to prepare the report for their respective individual units on a contract basis. The only real advantage of this method over a gratuitous mail canvass is that it brings in more returns. Its defects are the defects of all mail questionnaires on technical subjects in which definitions are not uniform throughout the field.
- (4) The majority of smaller units (except school districts) which did not report promptly or adequately enough to State central agencies were covered by a simplified mail questionnaire. Even though the use of mail questionnaires was the only feasible type of collection for the numerous small units, the lack of a suitable field force to follow-up on nonrespondents and to check on State and county patterns was costly in adequacy of the classifications.
- (5) As a last resort, to fill gaps in important areas, published reports or documents available in Washington were used to provide information on individual units of government. This unsatisfactory and extremely costly procedure did not provide results in proportion to the time spent. The divergence of reporting practices by individual units of government makes it almost impossible to obtain comparable data by a uniform classification system from the use of published documents.

IDENTIFICATION OF INDIVIDUAL UNITS OF GOVERNMENT

All governments included in this report, except school districts, have been individually identified. This listing, basic to any complete reporting, had never been done previously, and the necessity of making this individual identification during the short planning stages of the Census of Governments increased the difficulties involved enormously. Governmental Units in the United States: 1942 presents the results of this primary step in the direction of more complete and accurate reporting of the activities of governments in the United States.

PROCESSING METHODS

A. Examination of the data

Material received from all sources was examined carefully for consistency of internal relationship, adherence to known State patterns, and completeness of reporting. Where possible, comparisons were made with previous year figures, published documents, and State-compiled totals to check the accuracy of the reported data. The uniform classification used by the Census Bureau in this and other reports differs from the classification used by individual units of government and from those used by State central collection agencies. As a result the figures appearing in this series of reports will differ from those published by other agencies.

B. Tabulation of data

With the exception of cities having populations of less than 2,500 and of townships, all of the data

were tabulated by hand. Machine tabulation by the use of punch cards was not feasible for the larger units of government—although some use was made of punch cards for the small cities and townships. Experiments with bookkeeping machine methods were stopped by the outbreak of the war, which made it impossible to obtain equipment.

COVERAGE

Direct individual reports were received on approximately 84 percent of the governmental units reported, whose general revenue comprised approximately 96 percent of the estimated total for the Nation. Careful estimates for the remainder were made on the basis of prior-year reports, per capita of, similar types and sizes of governmental units in the same State, prorating total figures of the same government, and other methods pertinent to the particular case.

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FOR ALL REPORTS IN THE CENSUS OF GOVERNMENTS: 1942

NOTE: The present book is only a summary, concerning aggregates (see page III for table of contents). Detailed data for individual units, types of government, State-area totals, size-groups, and analyses of the trends of revenue, expenditure, and debt, as well as analyses and details relative to the governmental units of the United States, are to be found in the publications listed below, issued from 1942 to 1945. Together these publications constitute the Census of Governments: 1942

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¹Included are only pages with Arabic numbers; not included are pages with Roman numbers, as title pages containing the names of responsible supervisors and authors, or tables of contents, or some mechanical aids.

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*Publication available from the Bureau of the Census, Washington 25, D. C., without charge (until the supply is exhausted). Other publications may be obtained from the Superintendent of Documents, Washington 25, D. C., at the prices indicated.

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³A 4-page supplement to the preliminary edition was issued in October 1942.

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*Publication available from the Bureau of the Census, Washington 25, D. C., without charge (until the supply is exhausted). Other publications may be obtained from the Superintendent of Documents, Washington 25, D. C., at the prices indicated.

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²A 4-page supplement to the preliminary edition was issued in October 1942.

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A report, ranging from 8 to 10 pages, for each of the 48 States, with analytical text and a series of tables as follows (the symbol "x" indicates a table not needed and hence not included for some of the 48 States):

- Consolidated Revenue, Expenditure, and Debt
- Summary of Revenue and Expenditure of General-Government General Funds
- Revenue of General-Government General Funds, by Major Source
- Revenue of General-Government General Funds, by Source, in detail
- Expenditure of General-Government General Funds, by Character, and by Major Function
- Expenditure of General-Government General Funds, by Function, and by Character in detail
- Direct-Operation Expenditure of General-Government General Funds, by Function in detail
- State Aid Expenditure of General-Government General Funds, by Purpose, and by Source of Funds
- Debt Service Expenditure of General-Government General Funds
- Long-Term Debt Outstanding at end of Fiscal Year and Issued During Year, by Purpose of Issue
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- Revenue and Payments of the Unemployment Compensation Fund
- Revenue and Payments of Other Trust Funds
- Assets of Sinking and Trust Funds
- x Profit and Loss Statement of the Alcoholic-Beverage Monopoly System
- x Selected Balance Sheet Items for the Alcoholic-Beverage Monopoly System
- x Financial Data for Specified Public-Service Enterprises
- x Selected Balance Sheet Items for Port Facilities

***B. Cities**

A report, ranging from 7 to 10 pages, for each of the 92 cities having populations of more than 100,000 in 1940³, with analytical text and a series of tables as follows (the symbol "x" indicates a table not needed and hence not included for some of these cities):

- Consolidated Revenue, Expenditure, and Debt
- Summary of Revenue and Expenditure of General-Government General Funds
- Revenue of General-Government General Funds, by Major Source
- Revenue of General-Government General Funds by Source, in detail
- Expenditure of General-Government General Funds, by Character and by Major Function
- Expenditure of General-Government General Funds for Capital Outlays
- Direct Operation Expenditure of General-Government General Funds, by Function in detail
- Debt Service Expenditure of General-Government General Funds
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- x Financial Data for Public-Service Enterprises Owned but Not Operated

*Publication available from the Bureau of the Census, Washington 25, D. C., without charge (until the supply is exhausted). Other publications may be obtained from the Superintendent of Documents, Washington 25, D. C., at the prices indicated.

^eLess than one-half page.

¹Included are only pages with Arabic numbers; not included are pages with Roman numbers, as title pages containing the names of responsible supervisors and authors, or tables of contents, or some mechanical aids.

³No report for 1942 was published for Portland, Oregon, because of a change in its fiscal year.

TEN DECENNIAL CENSUSES OF GOVERNMENTS

1850 - 1942

The Census of Governments: 1942 is the tenth decennial canvass of all governmental units in the Nation from which information on governmental finances and activities has been compiled and published. Prior to 1850, data on State and local government finances were collected on a State-wide basis by some States¹ for more or less purely administrative purposes—as, for example, data on assessed valuation or data on education. Statistics on governmental subjects, collected in the 1850 and succeeding decennial censuses, however, were intended as part of a general survey of the economic and sociological situation, which would make possible public financial comparisons on an interstate basis, rather than for the immediate use of any branch of the Federal administration (at least until the Federal aid programs for State and local government began to develop shortly before and during World War I).

MAIN SUBJECTS COVERED

The industrial revolution and the extensive immigration during the last century created so many problems of political, administrative, and economic character that it became imperative in the middle of the century to compile considerable information about the economic and fiscal ability of the residents of the country, as well as about the activities and financial needs of the various governmental units. The Census Act of May 23, 1850, authorized for the first time the collection of financial data with the decennial census of population, agriculture, and manufacturers (included, up to 1870, under the classification of "social statistics"), and they remained a part of that census until a permanent Census Bureau was established in 1902. Beginning with 1902, the decennial canvass of governments has been scheduled for years ending in "2". From 1870 through 1922 the governmental data were published under the title Wealth, Debt, and Taxation, or variants of that title (see schedule A), which was superseded in 1932 by the title Financial Statistics of State and Local Governments, because the figures did not provide data on wealth. In 1942 the canvass was given the title Census of Governments, because the survey (a) is a census and (b) is concerned wholly with governmental units and their financing.²

¹See Statistical View of the United States, Compendium of the Seventh Census, Washington, 1854, pages 23-27.

²For convenience the title "Census of Governments" will be used, in the discussion that follows, to apply to any of the decennial canvasses dealing with government units.

From the early compilation of data on wealth and taxation, the decennial Census of Governments progressed to the collection of every kind of information on government financial activities and, in addition, the collection and systematization of legal and factual material which served to interpret these data.

The following categories, on which information was gathered for more than one of the decennial censuses, may be considered as main subjects:

1. Units of government
2. Revenue
3. Expenditure
4. Debt
5. National wealth
6. Property tax levies, rates, and assessed valuations
7. City services, institutions, and characteristics
8. Digests of State laws on taxation and debt limits

Besides these eight categories, were others, included in only the 1942 decennial census:

9. Government enterprises and sinking and trust funds separately from general government
10. Public personnel

Each of these main subjects naturally consists of many detailed items. In the course of the ten decennial Censuses of Governments—covering the century in which the administrative techniques, the extent of government activities, and the need for such activities developed tremendously—the types of detail covered increased considerably. The following outline shows the main details for each of the main subjects presented in one or more of the decennial publications:

SUBJECTS PUBLISHED IN MORE THAN ONE DECENNIAL CENSUS OF GOVERNMENTS

- | | |
|------------------------|--|
| 1. UNITS OF GOVERNMENT | States, cities, counties, towns and townships, school districts, special districts, and the Federal Government. |
| 2. REVENUE | Taxes, aid received from other governments, service charges and earnings, contributions from own enterprises, nonrevenue receipts increasing the indebtedness, nonrevenue receipts not creating liabilities. |
| 3. EXPENDITURE | Government expenditure for operation (functionalized), aid paid (functionalized), interest paid, contributions |

SUBJECTS PUBLISHED IN MORE THAN ONE DECENNIAL
CENSUS OF GOVERNMENTS—Continued

3. EXPENDITURE—Con. to trust and sinking funds and government enterprises, capital outlay (functionalized), debt redemption agency and other noncost payments of government.
4. PUBLIC DEBT Outstanding debt, debt issue, debt retirement, funding, refunding, new borrowing, gross debt, short-term debt, net long-term debt, character of debt, purpose of debt, debt ownership, interest rates, maturities, debt-offsetting assets.
5. NATIONAL WEALTH True value of taxed real and personal property, tax exempt real property, personal and business property not subject to taxation.
6. PROPERTY TAX LEVIES, RATES, AND ASSESSED VALUATIONS Taxed and tax-exempt real and personal (tangible and intangible) property, specially taxed property tax rates, tax levies, ratio between assessed and true value.
7. CITY SERVICES, INSTITUTIONS, AND CHARACTERISTICS City services rendered, municipal property, institutions, economic factors of cities, events requiring municipal activity, and historical and sociological statements.

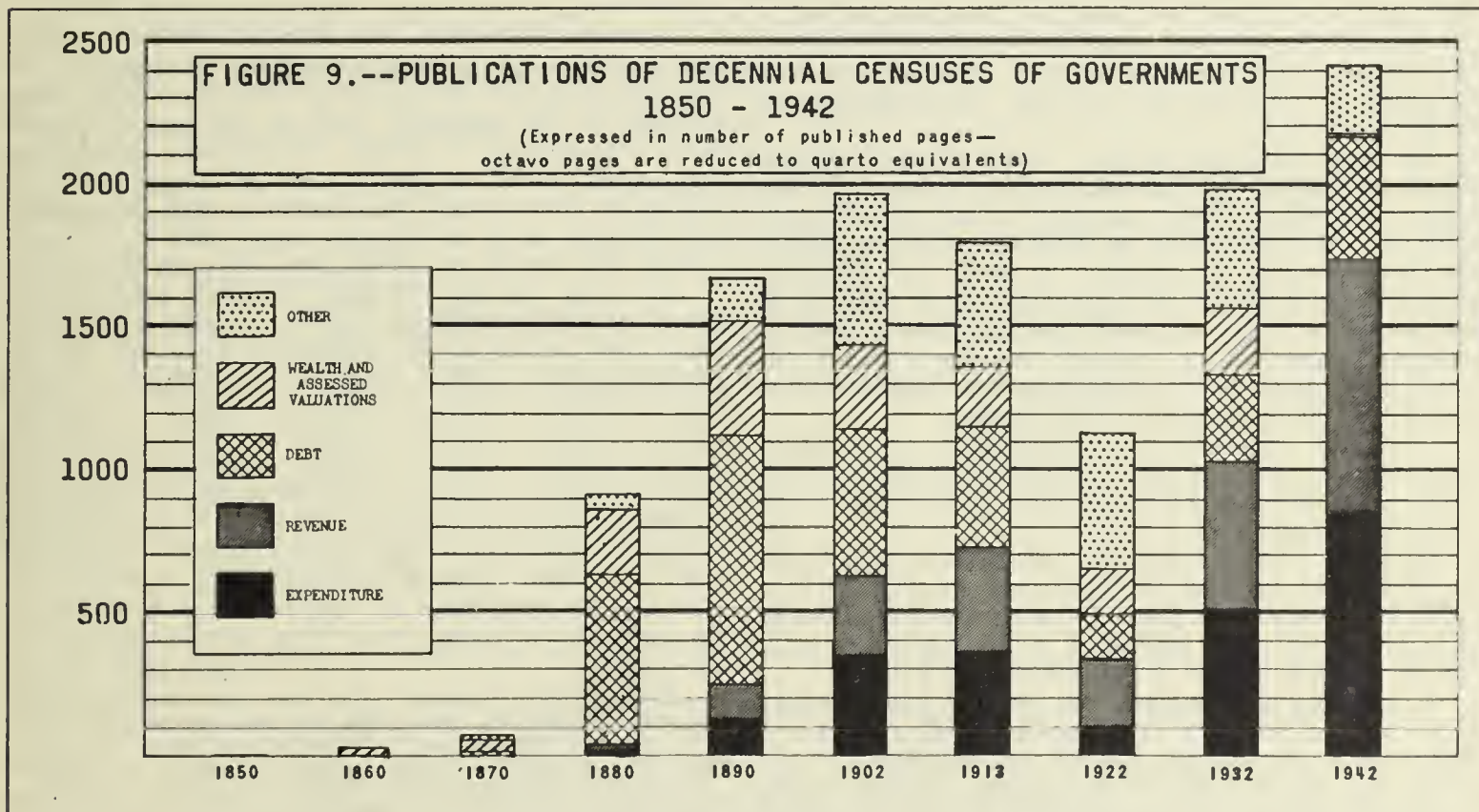
8. DIGESTS OF STATE
LAWS ON TAXATION
AND DEBT LIMITS

Constitutional provisions on financial subjects, State tax laws, State and local debt limits, county and local tax laws, rate provisions, laws on sharing State revenue with local governments.

SUBJECTS PUBLISHED IN ONLY ONE DECENNIAL
CENSUS OF GOVERNMENTS

9. ENTERPRISES, SINKING AND TRUST FUNDS Receipts, expenditure, assets, liabilities.
10. PUBLIC PERSONNEL Number and monthly pay rolls (functionalized).

The number of main subjects, as well as the extent of related detail on them, varied from decade to decade. Some of the subjects on which information was collected in earlier years were dropped. The exclusion of certain of the subjects from some decennial censuses was due partly to the limits set by appropriations and available manpower and partly to the fact that the annual compilation of statistics on State and large-city finances—introduced about the time of the creation of a permanent Census Bureau and of a special administrative branch thereof for the compilation of governmental statistics—provide material for special publications on selected subjects. Examples of such special publications, pre-



SEE SCHEDULE B (PAGE 133)

pared outside the decennial censuses, are reports on State tax-law digests, on assessed values, on public retirement systems, and Federal and State aid, and debt limitations.³

Figure 9, on the previous page, shows the main subjects that have been presented in each of the ten decennial censuses from 1850 through 1942.

HISTORICAL DEVELOPMENT

The history of the ten decennial Censuses of Governments, variously called, can be divided into four periods: (1) period of early development: 1850, 1860, and 1870; (2) period of high-level achievement: 1880, 1890, 1902, and 1913; (3) period of curtailment: 1922 and 1932; (4) the revival: 1942.

1. Early development: 1850, 1860, and 1870.—The Federal Government prescribed by legislation in 1850 (see Schedule 6 of the Census Act of May 23, 1850) exactly the subjects on which information was to be collected. The first three decennial censuses covering governmental subjects (in 1850, 1860, and 1870) were taken when the majority of the States were either in the process of development, or had entered the Union but a short time previously. Local government organization also was developing, with protective functions monopolizing attention. Large parts of what now constitute governmental activities especially the distinctive service functions of well-established communities (such as schools, sanitation, and welfare), either were not yet existent or were performed by private institutions on a charity or profit basis.

The main interest in this early period centered around statistics on wealth, which would show the extent and value of the property of the Nation as a whole and the differences in property among States or even from county to county. As data on assessed valuation constituted the principal source from which wealth figures were derived (the corporate form of business organization had not achieved great importance), it was natural that data on assessed valuation should be collected and published.

The local and State property taxes to be collected (tax levies), were another important subject. Property taxes at that time represented the main part of the tax burden.

When the indebtedness of State and local governments sharply increased, during the decade 1860 to 1870, the Federal legislation on decennial censuses authorized also the inclusion of nonfederal public debt in the inquiry on governmental subjects.⁴

2. High-level achievement: 1880, 1890, 1902, 1913.—The period from 1880 through 1913 is characterized by the following trends: (a) increase of the Nation's population from 50 million to 100 million, (b) establishment of big industry, (c) sharp increase of urban settlement and widening of the responsi-

bilities and functions of local government, (d) broadening public interest in governmental loans, and (e) establishment of refined administrative techniques and financial practices of government (for example, origin of the civil service system, public budgeting, and statistical reporting of and by governments).

No comprehensive financial or other statistics of governments can be better than the records from which they are taken. Hence, the technical procedure of governmental reporting is closely connected with the conditions of governmental budgeting and accounting; and all three have been urged and promoted. But this is only one of the reasons for the marked qualitative and quantitative improvement of the governmental phase of the 1880 and succeeding decennial censuses as compared with earlier censuses. Growing public demand for financial data on State and local governments; the abandonment of rigid legal stipulations as to the governmental subjects to be surveyed as a part of the "social statistics" and greater latitude for the responsible Census authority in the formulation of the statistical schedules and the determination of the details to be compiled⁵; adequate appropriations for the employment of subject-matter experts and experienced clerks; and, in 1902,⁶ the establishment of a permanent Census Bureau with a separate governmental division of specialized workers under professional supervision—these are other reasons that the decennial Censuses of Governments achieved such a high level during this period.

Assessed valuation and national wealth statistics—though by no means abandoned during this period, and even methodologically refined—were overshadowed by the emphasis laid on the collection of facts and figures on public indebtedness, which took the largest place in the combined publications of the Census of Governments from 1880 to 1913. Government expenditure, as a new subject only once before published (for States in 1850), came into the foreground.

Not only was the increase of main subjects and the classification of data by counties, cities, and other local units of government significant for the development of public financial statistics, but in 1880, for the first time in the history of the Federal collection of government statistics, data on many detailed aspects of every main subject were compiled. This represented a tremendous advance over the methods used up to that time, which had permitted publication of only totals on each main subject, by State or county aggregates for local government. In 1880 the complex data of the financial reports of the governmental units were first scrutinized and the

⁵"The schedule of social statistics was withdrawn at the censuses of 1880 and 1890 under the law, and the statistics of valuation, taxation and indebtedness collected by the use of special schedules through special agents. Five special schedules comprehending 105 different inquiries or details, were used in 1880, and 12 schedules comprehending 1,970 inquiries or details, were used in 1890." (C. D. Wright and W. C. Hunt, *The History and Growth of the United States Census*, Washington: 1900, p. 127.) "The Director of the Census is authorized decennially to collect statistics relating to... public indebtedness, valuation, taxation, and expenditures. ...And the Director of the Census shall prepare schedules containing such interrogatories as shall in his judgment be best adapted to elicit the information required under the subjects, with such specifications, divisions, and particulars under each head as he shall deem necessary to that end." (34 Stat. 218, July 7, 1906.)

⁶Since the establishment of the permanent Census Bureau, the decennial Census of Governments has been conducted except for 1913 in the years ending with "2".

³The subjects included in each of the decennial Censuses of Governments are shown in Schedule B.

⁴Material on State debt, as well as on State receipts and expenditures had been published in the 1850 census, but it was not compiled by the regular census-taking procedure; rather, use was made either of published figures furnished by State officers or of figures previously published in the *American Almanac* of 1853.

SCHEDULE A.—DATE, NAMES, EXTENT, AND SUPERVISION OF THE PUBLICATIONS OF THE DECENNIAL CENSUSES OF GOVERNMENTS, 1850 THROUGH 1942.

Year	Series name	Publication date of last section	Number of pages ¹	Supervisor	Superintendent or Director of the Census
1942	Census of Governments.....	² 1945	³ 2,410	E. R. Gray	J. C. Capt
1932	Finencial Statistics of State and Local Governments.....	1934	⁴ 1,996	Starke M. Grogan	William Lane Austin
1922	Wealth, Public Debt, and Taxation.....	1924	⁴ 1,125	Starke M. Grogan	W. M. Steuart
1913	Wealth, Debt, and Taxation.....	1915	⁴ 1,798	⁵ Starke M. Grogan	⁶ William J. Harris
1902	Wealth, Debt, and Taxation.....	1907	⁴ 1,960	Le Grand Powers	S. N. D. North
1890	Wealth, Debt, and Taxation.....	1892	1,683	J. K. Upton	Robert P. Porter
1880	Valuation, Taxation, and Public Indebtedness.....	1884	⁶ 914	Robert P. Porter	⁷ Charles W. Seaton
1870	Wealth, Taxation, and Public Indebtedness.....	1872	74	.....	Francis A. Walker
1860	Value of Real and Personal Estate, Annual Taxes.....	1866	27	.....	J. C. G. Kennedy
1850	Property, Revenue, Taxation, etc.....	1854	3	.....	J. D. B. DeBow

¹All publications in quarto size except in 1932, 1922, 1850. The 1932 and 1922 octavo pages have been converted above to quarto pages—by counting each octavo page, not as one-half, but as three-fourths, of a quarto page, owing to the close print used in 1932 and 1922.

²Publication of the individual parts was started in 1942 and completed in 1944; only the U. S. Summary was issued in 1945.

³Includes both the decennial and the annual censuses, which are integrated and based on the same material. The number of pages of all the 1942 publications is 2,460; 50 pages have been deducted for duplicate tables.

⁴Includes both the decennial and the annual censuses, although the content was not integrated with the decennial reports. In 1922 and 1902, a digest of revenue laws of the State and local governments was prepared by Carl C. Plehn, professor at the University of California, and these pages are included above.

⁵Starke M. Grogan and William J. Harris were responsible for the issuance of the 1913 reports, while the compilation of the material had been done under the supervision of Le Grand Powers and E. Dana Durand, Director.

⁶For 1880 an additional 1,774 pages were published on "social statistics of cities," a monograph on each of 221 leading cities.

⁷Francis A. Walker was Superintendent of the Census until November 3, 1881. The history of the national debt was prepared by Rafael A. Bayley.

SCHEDULE B.—EXTENT OF THE MAIN SUBJECTS, BY PAGES, IN THE PUBLICATIONS OF THE DECENNIAL CENSUSES OF GOVERNMENTS, 1850 THROUGH 1942. (See also figure 9)

Year	Total pages ¹	Revenue	Expenditure	Debt	National wealth	Property tax levies, rates, and assessed valuations	State law digests on taxes and debt	Units of government	Auxiliary data on governments ²	Related statistics ³	Mechanical aids ⁴
Total...	11,990	2,404	2,334	3,341	301	1,267	1,260	80	619	145	238
1942.....	⁵ 2,410	856	868	435	.....	5	.....	72	66	77	31
1932.....	⁶ 1,996	528	504	307	.....	213	⁷ 336	.....	33	36	39
1922.....	⁶ 1,125	234	⁹ 108	156	30	141	414	.....	12	.....	30
1913.....	⁶ 1,798	363	360	436	14	182	267	.....	90	21	65
1902.....	⁶ 1,960	284	351	511	130	157	218	.....	272	11	26
1890.....	1,683	125	125	870	65	332	.....	.....	146	.....	20
1880.....	⁹ 914	¹⁰ 14	¹⁰ 18	604	14	212	25	.....	.....	.....	27
1870.....	74	.....	.....	22	22	22	.....	¹¹ 8	.....	.....	.....
1860.....	27	.....	.....	.....	25	2	.....	.....	.....	.....	.....
1850.....	3	(¹²)	(¹²)	(¹²)	1	1	.....	.....	.....	.....	.....

¹All publications in quarto size except in 1932, 1922, and 1850. The 1932 and 1922 octavo pages have been converted above to quarto pages—by counting each octavo page, not as one-half, but as three-fourths, of a quarto page, owing to the close print used in 1932 and 1922.

²Assets and liabilities of governments, government property, public personnel, fiscal years, general statistics, etc.

³Population figures, characteristics of economic ability, etc.

⁴Tables of contents, indexes, letters of transmittal, title and half-title pages, etc.

⁵Includes both the decennial and the annual censuses, which are integrated and based on the same material. The number of pages of all the 1942 publications is 2,460; 50 pages have been deducted for duplicate tables.

⁶Includes both the decennial and the annual censuses, although the content was not integrated with the decennial reports. In 1922 and 1902, a digest of revenue laws of the State and local governments was prepared by Carl C. Plehn, professor at the University of California, and these pages are included above.

⁷Digest of tax laws were compiled and published for only 12 States.

⁸Only for cities and States in the annual volumes of 1922; no expenditure data for other units.

⁹For 1880 an additional 1,774 pages were published on "social statistics of cities," a monograph on each of 221 leading cities.

¹⁰Only for cities having populations over 7,500.

¹¹Partial survey published in the Statistical Atlas of 1874.

¹²Less than one-half page each of revenue, expenditure, and debt information.

variety of phenomena brought into a unified pattern showing the functions and characteristics of the government activities and their financial importance. The statistical concepts and schedules of government finance developed at the turn of the century in co-operation with government accounting officers, for the different types of revenue, nonrevenue receipts, and expenditure, were so well designed that many of them are, to a certain extent, still used today, especially the classifications.

As for the debt feature, the publications for 1880 to 1913 represented the maximum detail ever published by the Census Bureau, comprehending data on size of outstanding debts, annual increases, maturities, interest rates, purpose of debt, sinking-fund assets, and related items. The publications also included, for the first time, digest of State laws on taxation and debt limitations, which facilitated materially the appraisal and analysis of the revenue and debt statistics, and even extensive data on debts of foreign countries.

A specific main subject of the 1880 census was what was legally called the "social statistics of cities", showing, in essay form, data on the historical, administrative, and economic development of the largest cities. In later years the social statistics were remodeled into the "general statistics of cities."

For 1880 and 1890, the decennial Census of Governments constituted the only source of nationally compiled data for any type of State and local government. Beginning with 1899, however, statistics on revenue, expenditure, and debt of cities with over 30,000 inhabitants began to be collected annually, forming the nucleus for the city publications within the decennial census⁷ and filling the gap of the off-census years. Then beginning with 1915, an annual census of State finances has also been conducted. But up to the present day the decennial census remains the only source of complete information for all other types of local government and, what is most important, for the combination of State and local figures. Such combined data provide true comparability of the finances of the governments at the non-federal levels, reconciling the differences between the various States in the division of functions between the State and the several types of local government.¹

3. Curtailment: 1922 and 1932.—Indicative of the retrogression of the governmental statistics of this period was that the format of the publications for 1922 and 1932 was cut from quarto to octavo size. But this purely formal change does not sufficiently demonstrate the material cut-back, qualitatively and quantitatively, of the statistics. Textual analysis and explanation was curtailed substantially, likewise the analytical tables. Statistics on expenditure were abandoned in the decennial census of 1922, as were statistics of national wealth and parts of State-law digests⁸ in 1932. As for the remaining main subjects, no new features or improvements were added, except for a partially successful attempt to ascertain for 1932 the number of governmental units in each State.

⁷The annual data are not quite comparable with the decennial figures (except for 1942) for the respective units in the corresponding years, because the annual censuses gave a combination of overlying districts and city corporations which was not given in the decennial census.

⁸Tax law digests were published for 12 States; for the rest of the States, publication was suspended.

⁹Except for cities with over 100,000 inhabitants.

The basic tables remained essentially unchanged, since 1913, but many detail tables—especially in the field of debt and of State revenue and expenditure—and some of the important summaries were omitted. From the 1922 and 1932 publications were dropped all detailed summary tables presenting both revenue and expenditure of the governmental units. Although the annual publications for large cities for 1922 and 1932 and for States for 1922 contained combining tables for revenue and expenditure, these summary tables fell far short of over-all tables on a State-wide and Nation-wide scale.

The effort in the 1932 Census of Governments to count and classify the units of government was the first attempt at a Nation-wide survey of this kind, following the earlier systematization of the local government units, on a limited scale, in the 1870 census. Data were presented as State-area totals for each type of government.

4. The revival: 1942.—The 1942 decennial Census of Governments, although hampered by wartime lack of manpower, is, in more than one respect, a return to the principle of reporting over-all information on all units of governments. Despite the fact that the data published do not include some of the main subjects—national wealth, assessed valuations⁹ and tax levies, and digests of State laws¹⁰—and that they do not contain a county-by-county presentation of local units, but rather a State-by-State presentation, they provide the most comprehensive compilation of material yet published in a decennial Census of Governments.

Because of the methodological integration of the annual reports of the States and of cities with over 25,000 inhabitants¹¹ into the system of the 1942 decennial census, the 1942 material comprises more detail on all large units of government individually than was collected in any previous decennial census. Even for counties, smaller municipalities, townships, and school and special districts, the information is more extensive.

The following features of the 1942 decennial Census of Governments represent qualitative as well as quantitative improvements:

1. Addition of individual financial reports and analysis for all States and for the 92 largest cities of the country;
2. Segregation of the trust-fund, sinking-fund, and government-enterprise transactions from those of the general governments.
3. Use of revised classifications, especially of revenue and expenditure;
4. Intensification of the analysis of trends of revenue, expenditure, and debt, and resumption of graphic methods;
5. Special emphasis on the Federal-State and State-local fiscal transactions;

¹⁰Digests of State laws relating to inheritance and estate taxes and to net income taxes were published for 1938, with supplements for 1939.

¹¹Published in three volumes for each of the two levels: vol. 1, individual-unit reports; vol. 2, topical reports; vol. 3, statistical compendium. Vols. 2 and 3 include data for all cities with populations over 25,000 and for all States, whereas volume 1 in the city series was limited to cities having population over 100,000.

¹²In the 1932 Census of Governments the local government units were merely counted according to the reports given by the State and county governments, with but little research by the Bureau of the Census.

6. Functionalizing of capital outlay, aid paid, and debt issued, for States and large cities and for counties to the extent that data were available;
7. Increase of details published on revenue, expenditure, and debt; and
8. Inclusion of public personnel data and characteristics indicative of fiscal ability.

The principal emphasis is on revenue and expenditure, but indebtedness also is treated intensively and is especially expanded by character classification and by the introduction of the data on debt issued and debt retired.

For the first time, a comprehensive survey of the independent units of local government is included, showing the number, types, and functions of these governments throughout the country,¹² as determined on the uniform basis of legal and administrative characteristics.

PUBLICATIONS

The size of the publications in the decennial Census is determined by the number of specified units, the amount of detail on the main subjects, and the extent of textual analysis and of analytical tables included. There is no consistent pattern for the several publications, reports on the ten censuses being rather dissimilar. The early textual material, for instance, consisted of a few footnotes, a short explanatory text, and a brief description of concepts. Later, broad historical developments were described and analyzed, but in the 1922 and 1932 reports, the analytical remarks again became scant.

For 1942 the annual figures represent an integral part of the decennial census,¹³ and the analyses, explanation of procedures, and description of terms have greatly improved the interpretation of the figures, although the extent of analysis is still slight compared with that of the publications for 1880 to 1913.

Analytical tables have always been scant, consisting of some per capita amounts and occasional

percentages. For the 1942 reports, however, these tables have been extended considerably, partly by the large amount of analytical material already published in the annual topical reports for States and for cities with populations over 25,000 and partly by the inclusion of some analytical and economic ability tables in this U. S. Summary.

The most comprehensive analysis of any main subject within the ten decennial Censuses of Governments is to be found in the field of debt, although tax systems, wealth, and revenue have also been intensively analyzed. Analysis of expenditure, usually relatively meager, in the 1942 census has been given more attention.

Though the number of pages devoted to a certain subject, and even to a whole decennial publication, is a rather superficial yardstick for the quality of the content, and though the differences in the type of print and the amount of blank space in the several publications may not make the number of pages an ideal common denominator for comparison of the content, schedules A and B at least give an impression of the emphasis laid on each of the main subjects in the different Censuses of Governments from 1850 through 1942.

Not included in schedules A and B are the pages on the subjects classified in the 1850, 1860, and 1870 Census reports as "social statistics of cities"—except of course, property values, taxes, and debt—even though the subjects relate to governmental activities and institutions, as schools, school financing, and cost of supporting paupers. These data, compiled by the regular enumerators, were few in number and incidental to the population and related statistics. Not included either are two separate volumes published for 1880 on "social statistics of cities", covering 1,774 pages on 221 leading cities and dealing to a large extent with governmental subjects. These data, compiled by special agents, were presented as monographs on the respective cities, with little attempt at true comparability among the several cities.

On the other hand, the 1890 "social statistics of cities" and the 1902 "general statistics of cities" are considered as parts of the respective Censuses of Governments, because they covered governmental subjects, were compiled from official municipal records, and were presented chiefly in standard tabular form.

¹³In schedule B the figures for the annual censuses of 1902, 1913, 1922, and 1932 are added to the decennial publications. Although they are not an integral part of the decennial censuses, they add valuable information to the decennial figures.

DEFINITIONS OF TERMS

AID PAID TO OTHER GOVERNMENTS.—Amounts paid to other governments—State or local—for the support of specified functions administered by such governments; distinguished from payments—included in operation expenditure—to reimburse other governments for contractual services rendered at the instance of, and incident to the administration of activities controlled by, the government making the payments. Aid paid to other governments necessarily excludes such amounts as those paid to individuals by WPA, NYA, and AAA, which, though benefiting other governments, are not paid to them directly.

AID RECEIVED FROM OTHER GOVERNMENTS.—Amounts contributed from the funds of other governments—Federal, State, and local—for the support of specified functions or for general purposes, irrespective of the formula used or of the presence or absence of earmarked funds for such aid. Excluded are such amounts as those received by individuals from WPA, NYA, and AAA, which, though benefiting governments, are not directly received by them.

AID RECEIVED FROM OTHER GOVERNMENTS - "OTHER".—Amounts contributed from the funds of the Federal Government and of local governments, chiefly the county.

AID RECEIVED FROM OTHER GOVERNMENTS - STATE.—All amounts contributed from State funds (including Federal grants through the State) and local shares of State taxes received. Amounts received by a local government acting as agent of the State, and redistributed to other local governments according to a State formula are excluded.

CAPITAL OUTLAY.—Expenditure, whether from revenue or from proceeds of bond issues, for new construction and for improvements more or less permanent in character, for the acquisition of land and buildings, and for the purchase of equipment of durable value.

CHARGES FOR CURRENT SERVICES.—Charges made by the general government, in the form of fees and other compensation, for services performed for individuals and for other governments, and amounts derived from minor sales and rents. These charges represent actual compensation for service performed or commodities furnished and are distinguished from receipts which secure for the individuals or corporations making the payments the privilege or right of engaging in a specified activity. Included are special assessments for maintenance and operation of current services.

CONTRIBUTIONS TO ENTERPRISES.—Actual amounts paid over from general-government revenues for the use and benefit of enterprises; tax revenue and other general revenue credited to enterprises; and debt service and capital outlay of enterprises met from general-government funds. The contributions shown are net, and represent the excess of contributions to enterprises over contributions from enterprises.

CONTRIBUTIONS TO TRUST FUNDS.—Tax revenue or other general revenue credited to, or amounts transferred from general-government funds to, trust funds. The most important amounts included are collections of pay roll taxes credited by States to their unemployment compensation funds, and by the Federal Government to the Railroad Unemployment Insurance Fund, and to the Old Age and Survivors' Insurance Fund, and government contributions to public employee retirement funds.

CORPORATE INCOME TAXES.—Taxes levied on the taxable net incomes of corporations from whatever source, including taxes on excess profits. When corporate income taxes are not recorded separately from individual income taxes, the total is reported with the latter. Net income taxes on unincorporated businesses are included.

CORRECTION.—Penal and correctional institutions for adults and minors, maintained and operated by the government; correctional care of delinquents in institutions of other governments or in privately maintained institutions; and pardon, probation, and parole boards.

DEBT SERVICE.—Interest and provision for debt retirement (q.v.).

DIRECT REDEMPTION OF DEBT.—Retirement of long-term debt, other than from sinking funds or by refunding, and net reduction of short-term loans, other than by funding.

EARNINGS AND MISCELLANEOUS.—Charges for current services, special assessments for outlay, and other earnings and miscellaneous (q.v.).

EARNINGS AND MISCELLANEOUS - "OTHER".—Revenue from fines, forfeits, and unclaimed monies (including receipts from the sale of confiscated property); interest, rent, and royalties; surplus of trust and sinking funds transferred to general funds; contributions from enterprises; donations; and other miscellaneous revenue not properly assignable to specific classifications.

ENTERPRISES.—Proprietary or economic undertakings of governments as distinguished from activities

incident to the exercise of their general-governmental functions. Such enterprises include alcoholic-beverage monopoly systems; water, electric, gas, and transit systems; housing authorities; and other large commercial activities involving significant amounts and operated and accounted for as enterprises. Federal enterprises include the Post Office, nonmilitary aspects of the Panama Canal, the electric power aspects of TVA, other electric power projects, Federal credit corporations, and minor enterprises.

EXPENDITURE.—Total charges, whether paid or unpaid, incurred for the year's financial program of general government—except that in cases where the accounts from which data were obtained are on a cash basis, the term necessarily indicates only paid charges. Expenditure embraces the cost—whether met from revenue or from borrowings—of operation, aid paid to other governments, capital outlay, interest and provision for debt retirement, and contributions from general funds to trust funds and to enterprises.

FIRE.—Protection against fire, including fire-fighting force, alarm and communications systems, fire prevention, hydrant and water service, and acquisition, operations, and maintenance of fire-fighting equipment. Excluded is forest-fire service, which is included with forestry under "Natural Resources."

FISCAL YEAR.—The 12-month period at the end of which a government or any of its administrative agencies determines its financial condition and closes its books; not necessarily a calendar year.

GENERAL CONTROL.—The legislative, executive, and judicial branches of the government; auxiliary agencies, such as those directing elections, finance, law, recording and reporting, personnel administration, and general administrative buildings; and general administrative boards and commissions. Supervision exercised by heads of departments and other agencies administering a specific function is included in the functions affected.

GENERAL EXPENDITURE.—Expenditure by the government and its agencies in the exercise of its governmental functions as distinguished from the management of its proprietary or economic undertakings, designated enterprises, and from the administration of its trust and sinking funds. Expenditure of all current operating, special-revenue, working-capital, and bond funds of the government departments and administrative boards and agencies is included, whether the accounting and recording control of these funds is centralized in the chief finance officers or is decentralized among different accounting officials. Payments out of trust and sinking funds are not included except that interest paid by sinking funds is considered a general expenditure. Contributions from general funds to trust funds and to enterprises are included in general expenditure.

GENERAL FUNDS.—All current operating, special-revenue, working-capital, and bond funds of the general government as distinct from sinking, trust, agency, and enterprise funds.

GENERAL GOVERNMENT.—All governmental activities except those of enterprises.

GENERAL OBLIGATION BONDS.—Full faith and credit bonds for which the general taxing power of the government is pledged, and which are payable from taxes and other general revenue, either in the first instance or when there is recourse to such revenue for payment. Guaranteed revenue bonds are included.

GENERAL REVENUE.—Revenue of the government and its agencies except nontax revenue of trust and sinking and enterprise funds. Taxes credited to such funds are considered general revenue and included in expenditure as transfers to these funds. "General revenue" denotes revenue of general funds, which include all current, operating, special-revenue, working-capital, and bond funds of the government departments, institutions, and agencies, whether the accounting and recording control of these funds is centralized in the chief finance officers or is decentralized among different accounting officials.

GROSS DEBT.—All debt, both long-term and short-term, issued by or in the name of a government or any of its agencies, including self-supporting debt, guaranteed special assessment obligations, and debt serviced by other governments.

HEALTH.—Vital statistics, food regulation and inspection, child health services—including health and hygiene activities in both public and private schools—adult health services, prevention and control of communicable disease; laboratories, health centers, clinics, public health information, and miscellaneous activities, such as public health nursing, not assignable to specific classifications.

HIGHWAYS.—Roadways and structures necessary for their use, such as bridges, tunnels, viaducts, and grade separations; and services appurtenant to highways—such as street lighting and snow and ice removal—except cleaning, which is included in sanitation. Waterways used for transportation are also reported under this function.

HOSPITALS.—General and special hospitals, including those for the care and treatment of tuberculosis, communicable disease, mental disease, and other diseases. Also included is the care of patients, paid for by the government, in privately operated hospitals or in those of other governments, and contributions to such hospitals.

INDIVIDUAL INCOME TAXES.—Taxes imposed on the net incomes of individuals from any source; distinguished from the business gross receipts tax and the property tax on intangibles.

INTEREST.—Cost of the use of credit capital, including all interest paid by any fund on both long- and short-term debt. Amounts reported are interest payments without adjustment for premium or discount on debt issued or retired.

LIBRARIES.—Library services for the public maintained by government agencies, and contributions to private agencies furnishing such services.

LICENSE AND PRIVILEGE TAXES.—Taxes exacted from corporations or individuals for a right or a prerogative, business or nonbusiness, and imposed with reference to a privilege conferred upon or a benefit enjoyed by the licensee. The purpose may be regulation only, or revenue with regulation only incidental. Taxes included are those imposed at flat or slightly graduated rates and are distinguished from gross receipts or net income taxes.

LONG-TERM DEBT.—All debt payable more than 1 year after date of issue, including bonds, debt to trust funds, judgments, mortgages, notes, and any other form of obligation.

LONG-TERM DEBT - "OTHER."—Obligations arising out of the conversion to general use of assets of public trust funds or of private trust funds upon the assumption of the payment of interest on amounts so converted, without the issuance of a formal in-

strument of indebtedness; judgments, mortgages, and special types of obligations not bearing the full faith and credit of the government, which do not fall within the categories specified. Included are quasi-revenue obligations payable from special earmarked taxes or revenue other than actual earnings of a self-supporting activity.

MISCELLANEOUS OPERATION.—Correction, recreation, and libraries (q.v.); miscellaneous items such as judgments and losses, workmen's compensation, and gratuities on account of service; administration of unemployment compensation; and any other activities not properly assignable to specific classifications. Amounts properly assignable to specified classes, which cannot be segregated for distribution, are included.

NATURAL RESOURCES.—Promotion of agriculture; conservation and development of forests (including fire protection) fish and game, water resources, and gas, oil and other mineral resources; drainage and irrigation; geological and topographical surveys; and other similar activities.

NET LONG-TERM DEBT.—Long-term debt less sinking fund and other offsets to such debt.

NEW BORROWINGS.—Long-term debt incurred (other than funding or refunding issues) and net incurrence of short-term loans.

OPERATING EXPENSE - ENTERPRISES.—Expenditure for maintenance of plant and equipment; salaries and wages, bonuses, and other compensation; accounting, legal, and other expense chargeable to operations; direct pension payments to former employees or to their heirs, payments into retirement funds regardless of whether or not these funds are administered by governments or by private beneficial associations; and war emergency expense for protection of property against sabotage.

OPERATING REVENUE - ENTERPRISES.—Revenue from sales of services and from rentals of physical operating property, customers' forfeitures and penalties, servicing of customers' installations, advertising, jobbing, and sale of by-products and miscellaneous operating income.

OPERATION.—Services employed or contracted for, property rented and materials utilized, in the current operation and maintenance of general-government functions, as distinguished from capital outlay, debt service, contributions to trust funds and enterprises, and fiscal aid paid to other governments.

PAY ROLL TAXES.—Compulsory contributions exacted from specified employers, or from both specified employers and employees, in proportion to pay rolls or earnings, to provide insurance payable for unemployment compensation benefits or for old-age and survivors' benefits.

PAYMENTS INTO SINKING FUNDS.—Amounts transferred from general funds to sinking funds, and taxes and other general revenue credited to sinking funds.

POLICE.—Enforcement of law and maintenance of public order, including prevention and detection of crime, apprehension and detention of criminals, criminal investigation and research, uniformed patrol, vice and morals control, and traffic control.

PROPERTY TAXES.—All ad valorem taxes on property, including those on public utilities and intangibles. Both current and delinquent collections and penalties and interest are included, and also the amount of commissions or fees retained for their collection.

PROVISION FOR DEBT RETIREMENT.—Direct redemption of debt (q.v.) and amounts transferred to sinking funds, including taxes and other revenue credited to sinking funds. Provision for debt retirement excludes debt retirement from the accumulated assets of sinking funds and from refunding or funding transactions.

PUBLIC SAFETY.—Police, fire, war activities, and all other protection to persons and property (q.v.).

PUBLIC SAFETY - "OTHER".—Protective inspection; regulation of financial institutions and insurance companies, securities, public utilities, trade, working conditions, professional and other occupations, and weights and measures; alcoholic-beverage control; civilian defense unidentified with a specific function; and all other activities incidental to safeguarding persons and property.

PUBLIC WELFARE.—Care of dependent children, veterans, and adult dependents in institutions, exclusive of those for the blind, deaf, and mute; other institutional and noninstitutional care, including public assistance in the form of general relief, old-age assistance, aid to dependent children, and care of children in foster or boarding homes; child welfare services; aid to the blind, and veterans' aid; work relief under WPA, NYA, and CCC; and all other payments for the relief of the needy.

RECREATION.—Parks and reservations; organized recreation, including play grounds and play fields, swimming pools and bathing beaches; cultural-scientific activities, such as public museums and art galleries; and special facilities for recreation, such as auditoriums, auto parks, recreation piers, and yacht harbors.

REVENUE.—Additions to assets, which neither increase liabilities nor represent the recovery of expenditures, and cancellations which decrease liabilities without decreasing assets.

REVENUE DEBT.—Bonds payable exclusively from revenues of the specified income-producing property or system for the acquisition, construction, or improvement of which the obligations were issued. Such obligations are not a general debt of the issuing government, and there is no recourse to any taxing power for payment. Guaranteed revenue bonds are excluded.

SALES AND GROSS RECEIPTS TAXES AND CUSTOMS.—Taxes measured by physical volume, unit price, gross receipts, or gross income, with the exception of a severance tax based on the sale of natural resources, when such a tax is not a part of a general sales tax; and duties imposed on imported commodities.

SANITATION.—Sewer construction and maintenance and sewage disposal, garbage and other refuse collection and disposal, and sanitary regulation and inspection. Street cleaning is included.

SCHOOLS.—School services, comprising administration, instruction, operation and maintenance of plant, fixed charges, and capital outlay. Health and recreation services and libraries for public use are included with the functions affected. School debt service is classified as general debt service.

SHORT-TERM DEBT.—Obligations maturing within 1 year after date of issue or having no fixed maturity date, which are payable from revenue of the year in which they are incurred, such as tax anticipation notes, interest-bearing warrants, and other temporary loans. Included also are bond anticipation notes.

SINKING-FUND AND OTHER LONG-TERM DEBT OFFSETS.—Cash and investments of funds specifically reserved for redemption of long-term debt. Funds established to accumulate assets over a period of years to provide redemption of long-term debt are denominated as sinking funds. Other debt offsets consist of temporary accumulations of monies specifically reserved for the redemption of long-term debt, such as bond reserve accounts, deposits with fiscal agent for retirement of uncanceled debt, and balances in refunding bond accounts held pending the completion of refunding transaction.

SPECIAL ASSESSMENTS.—Compulsory contributions levied, under the taxing or police power, against specific properties to defray part or all of the capital outlay for a specific public improvement which is assumed to be of general benefit to the public and of special benefit to the owners of such properties. They differ from general property taxes in that they are apportioned according to the assumed benefits to the property affected by the improvement.

Included also in the definition of special assessments are special charges against the beneficiaries of specific public improvements based on the actual cost of the improvements. Special assessments for the operation and maintenance of current services are included in charges for current services.

STATE AID.—See "Aid received from other governments - State".

TAXES.—Compulsory payments to a government for the purpose of promoting the welfare of the public in general.

WAR ACTIVITIES.—Activities of the military establishment of the United States Government (War and Navy Departments and Maritime Commission); specific war activities under various civil agencies; lend-lease activities; care of veterans; State militia and armories; civilian defense and protection of property against sabotage. War activities of local governments and those of States, other than for militia and armories, are not segregable and are included in the various functions affected by the war.

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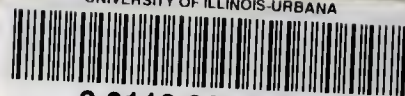
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